



Sustainability Report 2023



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LETTER TO STAKEHOLDERS

Dear Stakeholders,

It is with great pride that we present the new edition for the year 2023 of Roda's Sustainability Report. This year marks a further important step in our ongoing commitment to sustainability, not only maintaining the high standards we have already achieved, but also expanding into new areas of business.

We are extremely proud to announce that in 2023 we achieved UNI/PdR 125 certification for gender equality, a recognition that underscores our commitment to create a fair and inclusive work environment. This certification reflects our dedication to fostering diversity and equity at all levels of the company.

In addition, this year we inaugurated a new division dedicated to the production of metal carpentry. This expansion gives us the opportunity to implement sustainable practices from the initial stages of development of this new sector.

In 2024, we will continuously monitor and update sustainable practices in all our divisions, ensuring that business growth be always in harmony with our values of social and environmental responsibility.





Your support and feedback are crucial to us. We invite you to explore our new Sustainability Report and share your ideas with us so that we can walk together on this path toward a sustainable and inclusive future.

We wish you enjoy your reading and a future full of sustainable opportunities trusting that the issues delineated in this document will inspire you and reflect our ongoing commitment.

Ponteviso, 29th July 2024

The President
Fermo Fiori

ESG HIGHLIGHTS: 2023

	110 € mln Economic value generated	+ 37,3 € mln Economic value generated vs year 2022	88,6 € mln Economic value distributed
	306 Employees	93% Employees hired with permanent contract	6% Increasing of personnel in 2023
	57% New suppliers subjected to ESG assessments	53 Training hours per individual	No episodes of corruption Since the beginning
	0,5 MW Power of the photovoltaic system	99,94% Non-hazardous waste generated	99,97% Waste recycled

1

THE RODA GROUP



1.1. THE HISTORY AND EVOLUTION OF RODA

The beginning of RODA is founded on the history of an Italian family entered with tenacity and success within **the field of design, construction and maintenance of transmission lines for the transport and distribution of high and very high voltage energy.**

In **1888**, in Pontevico (Brescia), Paolo Roda founded his company. At the beginnings the activity was focused on the construction market, design and construction of civil and industrial buildings, and on the field of hydraulic activities. In just over twenty years the company expanded to become a major actor in the industrial context of Brescia, to the point that the name of Paolo Roda was included in the book of Master Builders of Brescia in **1912** and his buildings are still visible in the municipalities of Brescia and Pontevico.

In **1924**, with the death of its founder, the company took the name “Fratelli Roda Fu Paolo”.

Over the years we have expanded our business, implementing several activities that have allowed our entry into other sectors. In fact, since **1928** we have been operating in the **construction of transmission lines.**

Crucial the company role during the Second World War having been invested with the task to restore the transmission lines damaged by war events. Anyway, it is in the first post-war period that the company supported significant electrification works in the provinces of Brescia, Bergamo and Mantua, increasing what is now our *core* business.

In **1964** RODA was included in the National Register of Builders and, therefore, the corporate structure changed in “Limited Partnership”.

In **1985** the company changed in the actual legal form of “Joint-stock Company”.

In recent years we have had a strong growth of the business, acquiring several companies and expanding the activities. More in details, in **1992** the incorporation of **IAB S.p.A.**, a company dealing with the **wholesale and retail trade of meat.** Two years later, in **1994**, the constitution of **Consorzio Italia 2000**, promoting and consolidating the business on the international scenario. The same year the incorporation of **Fiori Fratelli S.r.l.**, a company specialized in the construction of aqueducts, sewage and roads, and **Cosmo S.p.A.**, dealing with railway constructions and underpasses.

Over the years Roda has continued the innovation to meet the needs of a constantly evolving market: thanks to the development of in-house innovative systems, in year **2000**, active involvement in the campaign **to lay thousands of kilometres of optical fiber** along Italy, both aerial and buried cable deployment.

Also, between **2011 and 2013**, Roda continued to diversify the business by acquiring **Nuova DLM Valvo S.r.l.** specialized in the **marketing, design, and production of valves** mainly used in the

energy sector, in the petrochemical industry, in the extraction and storage of gas and in the marine sector. In the same period it has strengthened the presence in the real estate market, incorporating various local companies acting in the sector.

In 2015 Roda strengthened its core business by merging **Mazzalai S.p.A.** a company dealing with the **construction of transmission lines for energy transport and radiant systems for telecommunications.**

Since 2019 Roda has begun a new path towards environmental sustainability with the activities of the new related company **R. P.F. S.r.l.** in the field of the valorisation of plastic waste.

Since 1st January 2023, following **the transfer to the subsidiary IAB Srl of the business unit referring to the food sector, the company has not been managing the activities in that sector any longer.** Finally, during the year **2023**, several extraordinary operations took place contributing to strengthen the company presence on the market. On 29th December, 2023 (but with fiscal and accounting effects back-dated to the beginning of the year), the merger by incorporation of the companies **Consorzio Italia 2000 S.r.l. (CI2000 S.r.l.), Ambiente Casa S.r.l., already subsidiaries; and Carpenterie Metalliche Brescia (C.M.B. S.r.l.), acquired in 2023.**

In particular, **Consorzio Italia 2000** was founded in 1994 as a permanent joint venture, Roda as leading partner, with the purpose to participate in international tenders for the execution of overhead and underground transmission line projects. Since its establishment, the Consortium has been involved, as main contractor, in the execution of huge turn-key transmission line projects in Africa, Central America and Europe.

On the other hand, today **Carpenterie Metalliche Brescia (CMB S.r.l.)** represents the division for the production of metal carpentry. Coming from the historic Cibaldi Fratelli founded in 1890 and specialized in blacksmith activities, it evolved its expertise along the years, becoming Carpenterie Specializzate in 1960 and building the first steel towers for the Electric Companies. In 1993, the company changed its name in Carpenterie Metalliche Brescia (CMB S.r.l.), consolidating its reputation in the construction of lattice steel towers for the high-voltage overhead transmission lines.

As of today, Roda S.p.A. continues to maintain its position as leader in the metal construction industry, working for some of the main European Electric Utilities. The goal, for the coming years, is to further diversify the product range, contributing significantly to infrastructure development and energy sustainability.

Roda timeline



1888

Year of foundation

The company was founded to act in the engineering and construction of public and private buildings.



1928

Expanding our business

The company started specializing in the construction of transmission lines.



1985

Become a Joint-Stock Company

Changing the corporate structure.



1992

Merging IAB S.p.A

Engaged in the wholesale and retail trading of meat.



1994

Establishing Consorzio Italia 2000

To promote and strengthen the business in the international market.

Merging Fiori Fratelli and Cosmo S.p.A



2000

Starting the deployment of fiber optic cables

For thousands of kilometres, both aerial and buried cables, along the Italian territory, exploiting the in-house developed innovative systems



**2011-
2013**

Acquiring Nuova DLM Valvo

A mechanical company, based in the province of Cremona. In these years, the incorporation of various real estate local companies.



2015

Merging Mazzalai S.p.A

A leader company in the construction of transmission lines, cableways and railways.



2019

Beginning a new path for the environmental sustainability

With the new company **R.P.F. S.r.l.** in the sector of recycling and reuse of waste.



2022

Publication of the first Roda's **Sustainability Report**



Merger by incorporation of **CI2000 S.r.l.**, the foreign division of the group.

2023

Merger by incorporation of **Ambiente Casa S.r.l.**



New division for the production of metal carpentry through the acquisition and incorporation of **CARPENTERIE METALLICHE BRESCIA CMB S.r.l.**

1.2. OUR PRINCIPLES AND STRENGTHS

The key of Roda success is making right business networks and consolidated relationships over time: **"transmit energy" and outline trends to shape a better future.**

The Principles

The principles guiding the organization's goal to be a leader company both in Italy and Europe in the market are:

- **INTEGRITY:** commitment in doing business with total transparency to grant respect of ethics, honesty and professionalism.
- **GROWTH:** continuous development of innovative solutions is the key to guide the business to evolve and engage a sustainable transformation.
- **TENACY:** putting on site the skills to create a solid and reliable scenario.

The strengths

- **OWN FACILITIES**

The company can simultaneously deploy several work teams so as to aggressively achieve challenging production and lead time targets, thanks to a wide range of vehicles and equipment, including special machinery, as well as the very high percentage of operational and duly trained personnel.

- **INTERNATIONAL PRESENCE**

In the past as Consorzio Italia 2000 and now as Roda S.p.A., the company is present in the international market and has contributed in the execution of huge transmission line projects in Mozambique, Eritrea, Austria, Republic of El Salvador, Greece, France, Nigeria, Norway, Montenegro, Belgium and Switzerland.

- **TECHNICAL SKILLS**

The high know-how of the staff is the key of the activities in Roda. The technical department performs preliminary, final and executive engineering activities including the design of lattice steel towers and the preparation and submittal of the relevant documentation to the competent authorities.

- **DIVERSIFICATION**

Roda has always been distinguished by the diversified nature of its *business*: optimizing the synergy between the various operating structures allows the maintenance of market stability. An example the recent implementation of the division for the production of metal carpentry.

- **SOLIDITY AND RELIABILITY**

The company structure, mainly based on internal resources, allows the performance at the highest levels of reliability and financial soundness, both towards clients and suppliers.

- **INNOVATION**

Roda is open mind to the introduction of innovative solutions, supported by the capability to develop them at the design and construction stages, also by means of experimental validation by integrating tests and test programs. In the past, the company participated in the development of the so-called sky wrap, a technique for running optical fiber cables on existing overhead conductors, and currently it is an exclusive partner for this technology.

1.3. THE BUSINESS MODEL

1.3.1. THE COMPANY CONTEXT

In recent years, Roda S.p.A. found itself operating in a context of great turmoil. Particularly, year 2023 has been very complex, characterized by several events that caused turbulence at all levels. In fact, international tensions escalated: the prolonged military conflict between Russia and Ukraine, the outbreak of the conflict in the Middle East, and unstable relations between the U.S. A. and China, all contributed to significant increase in interest rates and inflation resulting in downward revisions to GDP growth in many countries and tightening energy, commodity and food markets. As a result, financial risks for business have increased and there has been a reconfiguration of trade toward partners considered more reliable .¹

Moreover, the increase in extreme weather phenomena has been, and will continue to be, an additional risk factor on both the economy and the entire ecosystem. The state of the art of the Paris Agreement goals calls for an acceleration of the energy transition to limit the increase in average global warming to within 1.5° of pre-industrial levels. Indeed, at the recent COP28 on climate change in Dubai, a goal was set to implement a gradual transition away from fossil fuels by 2050. The path

¹ [Banca d'Italia – The 2023 annual report at a glance \(bancaditalia.it\)](https://www.bancaditalia.it/rapporti-annuali/2023/)

toward achieving the UN Sustainable Development Goals is significantly behind, with only 15% currently on track, due to various parallel crises and tensions. Governments have well understood the need to pursue increasing energy independence through renewable energy.

In addition, mandatory sustainability reporting, driven by the European CSRD (Corporate Sustainability Reporting Directive) is progressively taking hold globally, requiring increasing cooperation and collaboration between different institutions in different countries.

The sustainability scenario is constantly evolving, and meeting challenges and seizing opportunities requires constant monitoring of trends as well as joint action by different stakeholders to weigh their needs while aiming for sustainable progress. Business can play a key role by promoting an equitable and sustainable transition through real and credible commitments.

Roda S.p.A. is committed in being an active partner of this transformation through concrete actions that can improve the impact of its activities on the environment, people and economy.

1.3.2. THE GROUP ACTIVITIES

Thanks to the experience acquired over a hundred years of business, **Roda S.p.A.** has become a major player, both in Italy and in Europe, in the design, maintenance and construction of civil engineering works, and particularly of **overhead and underground transmission lines for the high /very high voltage energy transport.**

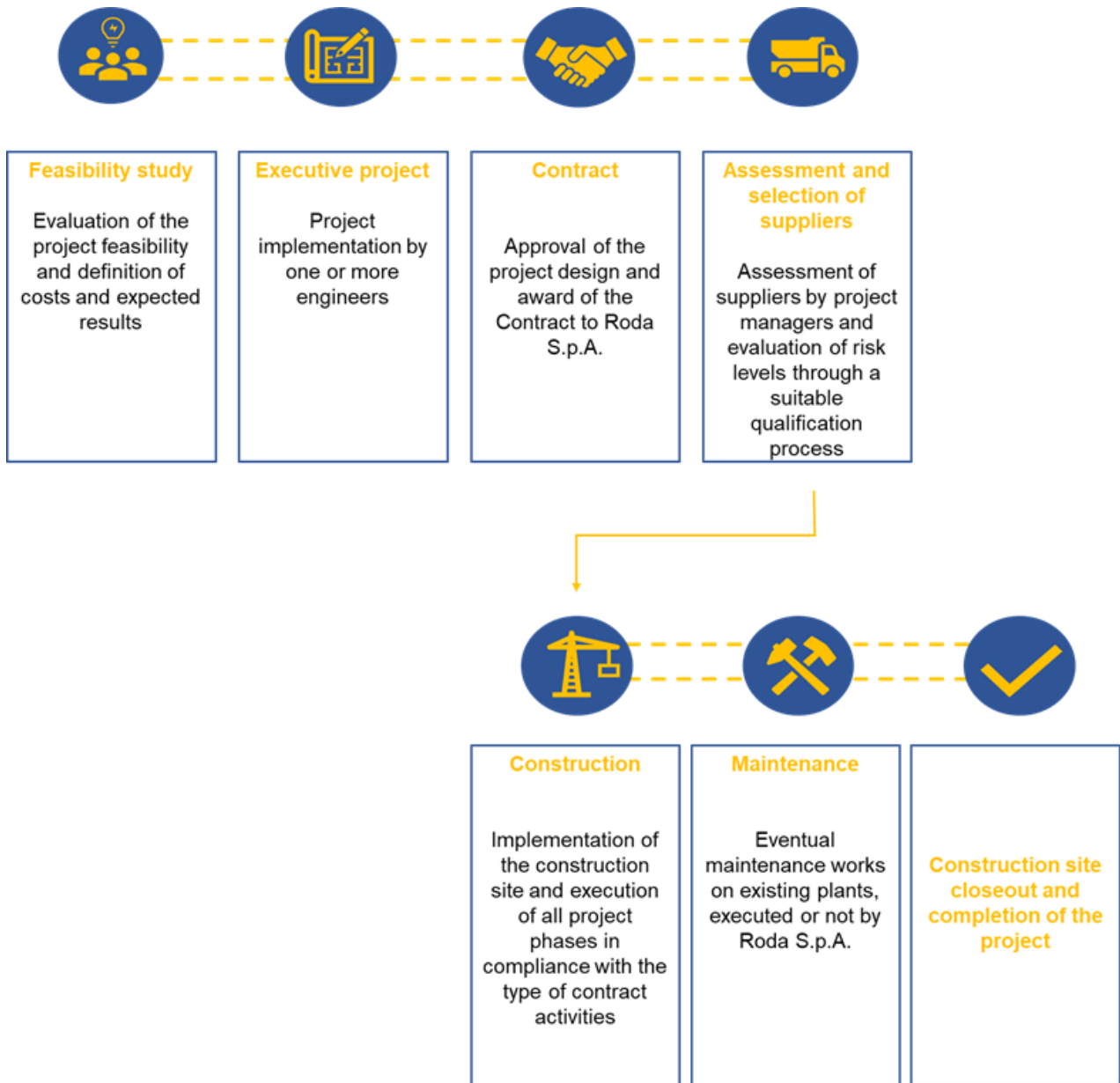
The company is duly agreed by TERNA Rete Italia S.p.A. for the activities related to the transmission lines up to the voltage of 380 kV. The company also works for municipal companies and for private clients, such as Edison, Enel, Prysmian Group, Nexans, Iren and CESI. Internationally it is agreed by RTE (France), STATNETT (Norway), TENNET (Holland), ESB-NIE (Republic of Ireland and North Ireland), **being present in the strict field of companies operating in high voltage plants in Italy and abroad.**

Over the years the company has implemented the business related to **the civil buildings for sale on its own initiative**, an activity carried out together with the subsidiaries P.S. Immobiliare S.r.l. and C.B.T. S.r.l.

In the last thirty years the company has experienced many changes, such as the increase in social capital and the merger by incorporation of some companies, thus being able to expand the type of work carried out both in the public and private sectors.

As a company acting in the construction sector, each project involves different phases, which require materials and involve different types of suppliers.

The below graphical representation gives an overview of the macro-phases of a construction project. In Roda S.p.A. the staff deals with all these activities, for individual phases or from the beginning to the end of the process. Contracts can in fact include all stages, from the design to the completion of the project; others, however, include only the feasibility study of the project or concern only the construction or maintenance phase.



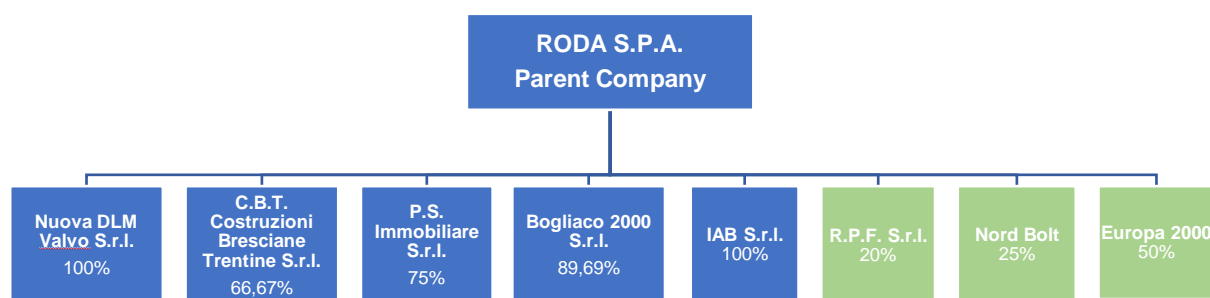
1.3.3. THE COMPANY STRUCTURE

Roda S.p.A. is the **Parent company** and its activity is equal to 89% of the Group's turnover.

Roda S.p.A. is controlling the companies below:

- **Nuova D.L.M. Valvo S.r.l.**
- **C.B.T. Costruzioni Bresciane Trentine S.r.l.**
- **P.S. Immobiliare S.r.l.**
- **Bogliaco 2000 S.r.l.**
- **IAB S.r.l.**
- **R.P.F. S.r.l.**
- **Nord Bolt**
- **Europa 2000**

The Group structure



This Sustainability Report describes and states the sustainability path undertaken by the **Parent Company Roda** which as of this year incorporated CI2000, Ambiente Casa and Carpenterie Metalliche Brescia; the transfer of the business unit referring to the food sector to the subsidiary IAB Srl had no impact on the comparability of the reporting perimeter, this division having already been excluded from the reporting in the previous years. Therefore, the evaluation also takes into account all eventual impacts arising from the activities carried out abroad through the branches in France, Belgium, Switzerland (deriving from the merger by incorporation of CI2000 Srl) as well as Greece and Montenegro.

For the future years, the Roda Group is committed to extend the current path of the reporting to the other Group companies.

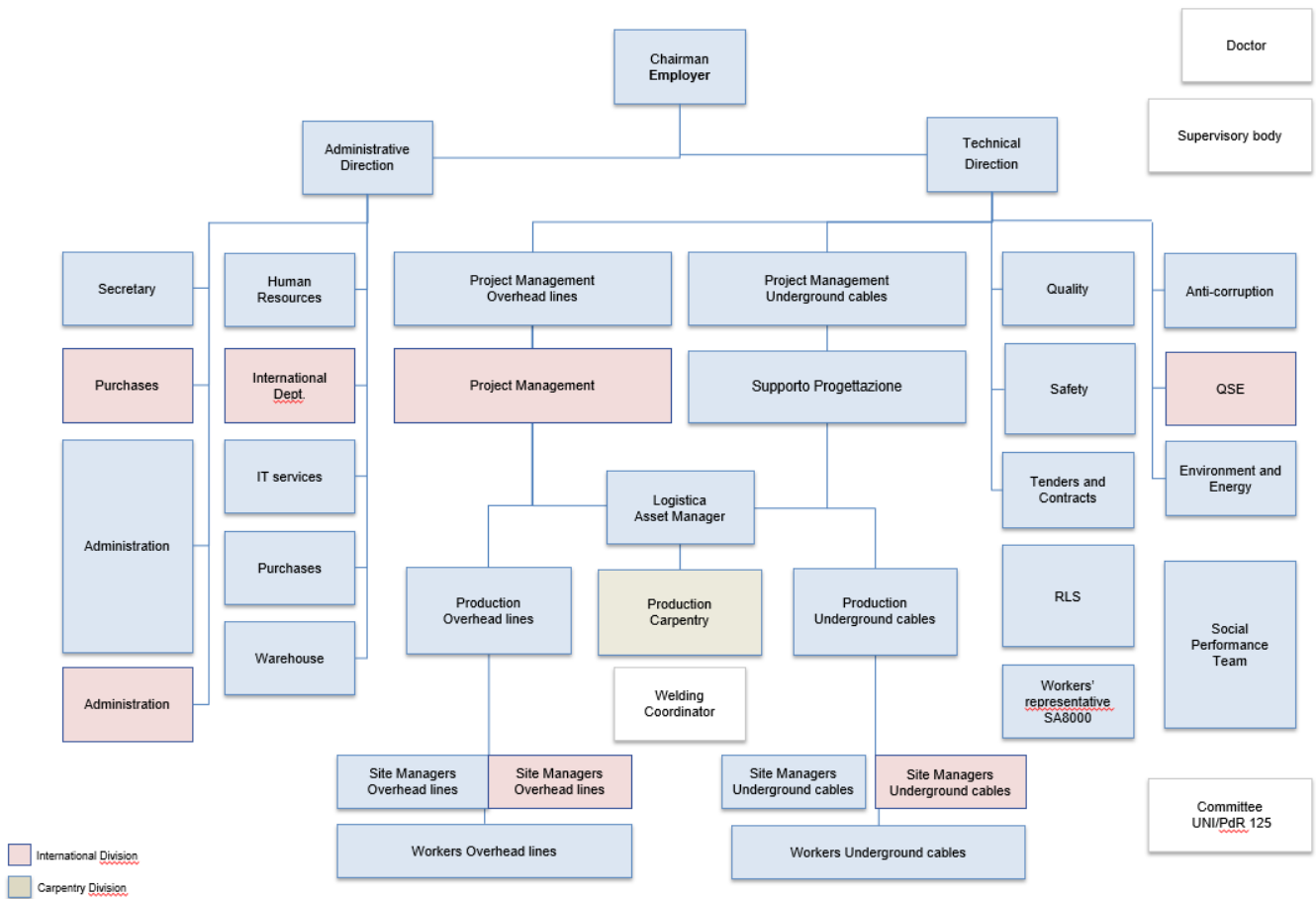


**FOCUS:
RODA's BRANDS**

Various brands are part of Roda that, over the years, have allowed the Group to enter in different markets.

- **IAB – INDUSTRIA ALIMENTARE BRESCIANA:** the core business is the meat processing and trading, serving the whole national territory.
- **MARINA DI BOGLIACO:** private tourist port with boat storage and maintenance facilities on Garda Lake;
- **NUOVA DLM Valvo:** design and construction of top entry and side entry ball valves and butterfly valves.

Organization Chart



1.3.4. THE ORGANIZATIONAL MODEL

The organizational structure of Roda S.p.A. is composed by the **General Management and four operational functions:**

- **The Technical and Design Department**, dealing with the technical activities of the construction design;
- **QSA Department**, which is divided and deals respectively with the three areas, as well as energy issues and the activities of the Social Performance Team;
- **Administrative Department**, which is divided into the Administration and Finance, Human Resources and Tenders, Purchasing and Warehouses areas, which are closely interconnected with the Technical Area;
- **Operational Transmission Line Department and Carpentry Division**, managing the construction site activities and production.

Each department has internally all the professional actors necessary for the performance of their own responsibility.

2

RODA's PATH TO SUSTAINABILITY



2.1. SUSTAINABILITY APPROACH

Roda S.p.A., as a company that designs and builds power transmission lines, as well as huge projects, has a tangible relationship with the local communities and the territory in which it operates and it is therefore essential to take care and cultivate this relationship, in order to respect the surrounding environment and the people who live in the territories in which the company deals with its own business.

The skills developed over the years represent the basis on which a **sustainability path** is established, continuing, year after year, to integrate the respect for the environment, resources and the community within the *business* model, with the aim of **driving economic growth and sustainable development along two parallel lines**, so as to create value in the medium-long term for all those involved in the activities, whose work is essential for the success of the company. Every day Roda S.p.A. takes part in the sustainable change taking place, **drawing a trace of this path thanks to the activities carried out daily**.

To define the sustainability path to be undertaken, the involvement of Top Management is essential to draw the lines for a sustainable future for the group and the stakeholders. This involvement, together with an understanding of the context in which the organization operates, has allowed to define the material themes, from an environmental, social and governance point of view.

Thanks to the identification of these themes, the company has defined the **pillars** that outline the **strategic choices** in terms of sustainability, laying the basis for “Growing with integrity” as a starting point for building a better future.

Drawing the lines for shaping a better future



Growing with integrity: Roda S.p.A. believes essential to act responsibly according to the highest standards of integrity and ethics, generating value and responding to the interests of our value chain.

Cultivating sustainable relationship: Roda S.p.A. wants to be an active actor in developing sustainable paths with our stakeholders, as well as having a central role in defining sustainable criteria along the supply chain.

Responsible innovation: it is essential for Roda S.p.A. to operate according to the highest quality and safety standards of its services and to satisfy the challenges of sustainable development.

Conservation of natural capital: the Roda's commitment to protect the planet as, during the execution of the activities the company can actively contribute to safeguarding the natural resources, to control polluting emissions, and to mitigate climate change by acting to reduce the greenhouse gas emissions.

Valorisation of human capital: this is a priority for Roda S.p.A. to contribute in a fair working environment, open to collaboration and staff growth, as well as ensuring the safety and security standards.

2.1.1. LISTENING TO THE STAKEHOLDERS

Roda S.p.A. is aware of the importance of **listening to stakeholders** for the performance of company activities, as the knowledge of the impacts of the group on the territory, as well as the full understanding of the needs, interests and expectations of those who contribute to the realization of the activities are the key **to create a long term sustainable value**.

The involvement of all interested parties must target to the continuous improvement of processes and be reflected on all company activities, starting from the settlement of qualification criteria towards the clients, through the assessment of all suppliers and through the continuous testing on construction site.

Listening to the stakeholders becomes an important priority for investigating their needs and expectations. Through a dialogue with the interested parties, the identification of the causes of any non-conformity and the definition of the most appropriate corrective actions ensures the achievement of the goals settled.

Therefore, it has been identified and mapped the main stakeholders and the most suitable ways for engaging each typology. This activity is the starting point for a structured **engagement process**. Constant communication is in fact a key tool for the involvement of interested parties, both during management in normal conditions and during anomalies or emergency situations.

Roda's stakeholders



STAKEHOLDER	STAKEHOLDER ENGAGEMENT
Employees	<ul style="list-style-type: none"> • Meetings dedicated to specific issues at all levels of the organization • Internal communications via corporate means of communication • Training activities • Sharing of internal audit findings
Suppliers	<ul style="list-style-type: none"> • Meetings dedicated to performance assessment • Special communication • Exchange and involvement during the supplier's assessment • Active involvement of subcontractors on site
Local companies and communities	<ul style="list-style-type: none"> • Local initiatives
Clients and Business Partners	<ul style="list-style-type: none"> • Direct communication channels • Co-design programs
Financial communities	<ul style="list-style-type: none"> • Listening and support channels • Institutional website
Public decision makers and Authorities	<ul style="list-style-type: none"> • Institutional round tables • Update on legislative issues • Active participation in trade associations

2.2. MATERIALITY ANALYSIS

To understand what are the main issues on which Roda S.p.A. wants to act to improve its economic, environmental and social performances, in 2022 the company identified its priorities in terms of sustainability through materiality analysis, a tool allowing to identify the **material themes** on which drawing the utmost attention to outline the directions for a sustainable future both for the organization and its stakeholders.

The material themes have been identified in accordance with the latest update of the **GRI Universal Standards 2021**, requiring the identification of the issues on the basis of the impacts, positive and negative, current or potential, generated by the company on the economy, environment, people and human rights, as a result of its activities or commercial relations.

This process comprises various phases:

1. **Understanding the organizational context:** identification of the main socio-economical sources stated by international organizations with regard to sustainability in the sector in which the company operates; realization of a *benchmark* analysis on 15 companies in the sector between competitors and clients. These assessment activities have allowed the identification of the trends concerning the company, in relation to the activities and business relationships, the sustainability context in which the company operates and the expectations of the stakeholders.
2. **Identification of the positive and negative impacts:** the company has identified the positive and negative impacts, separated in real and potential, generated by the company on people, environment and economy, including human rights, through a *desk* assessment of public documentation on the main impacts of the sector in which Roda S.p.A. operates.
3. **Assessment of the significance of the impacts:** this step has involved the Top Management, through a workshop, to classify the order of magnitude² of each impact.
4. **Prioritisation of the most significant impacts and settlement of the list of material themes:** the results of the workshop have been analysed classifying them in order of magnitude. By the end a list of **material themes** has been obtained.

The material themes are **16**: each one of them has been traced back to the sustainability pillars in order to undertake a path aiming to continuously integrate these issues into the business strategy.

² "Magnitude" means the probability of occurrence of the impacts by their severity at the time they occur.

The materiality analysis carried out for the preparation of the 2022 Sustainability Report **was also confirmed for the preparation of the 2023 Report**. The incorporation of the companies CI2000, Ambiente Casa and CMB in 2023, described above, did not result in changes in the materiality analysis, since they were entities operating in the same sector as Roda. For the coming years, also in view of the changes that have emerged at the level of the reporting boundary and that will also involve the other companies of the group, Roda S.p.A. will strive to continue on the path of stakeholders' engagement and the strengthening of the materiality analysis.

Growing with integrity

Business ethics	Ensuring business development through ethical, transparent and sustainable management of business activities that can counteract and prevent incidents of active and passive corruption and disseminate responsible behaviour models.
Cyber security and data protection	Strengthening cybersecurity measures to ensure privacy and protection of sensitive data held by the Company.

Cultivating sustainable relationships

Stakeholder relationships	Maintaining consistent, robust and transparency-based relationships with stakeholders. Cultivate stable and lasting relationships, thanks to a continuous dialogue and opportunities for meeting to understand the specific demands, expectations and needs of each category.
Sustainable value chain	Promote the spread of responsible sourcing practices based on criteria that ensure compliance with socio-environmental sustainability requirements as well as respect for human rights.
Protection of local community	Supporting the local communities and authorities with initiatives contributing the development of the community and, consequently, an improvement of the local economy.

Responsible innovation

Sustainable design and innovation

Researching solutions aimed to sustainable design considering the impact on the territory of the business lines.

Quality and Safety of products and services

Guarantee of safe and quality products and services along the entire value chain, from the design phase to the implementation.

Conservation of the natural capital

Reduction of climate impacts

Supporting policies and actions to combat climate change, promoting energy efficiency and the use of renewable energy.

Promotion of the circular economy

Promoting circular waste management through practices such as re-use, recycling and separate collection in order to minimize the use of resources.

Biodiversity conservation

Minimizing the environmental impact, along the entire value chain, in favour of biodiversity and the protection of the territories in which the Company operates.

Responsible use of water resource

Efficiently and consciously managing the water resource in order to reduce the consumption of civil and industrial water, especially in areas subject to water stress.

Valorisation of human capital

Respect for human rights and of Employees

Developing policies to protect human rights along the entire value chain (wage equity, fight against forced labour and child labour, respect for freedom of association, collective labour agreements, etc.)

Promotion of diversity and inclusion

Adopting programmes and projects to ensure the promotion of inclusion and non-discrimination in the company, while promoting equal opportunities.

Well-being of people

Ensuring conditions at work that respect the health and physical well-being of workers. Promote quality of life initiatives aimed to improve the quality of life of employees and their families.

Valorisation and empowerment of employees

Promoting training and skills development activities in order to consolidate and transfer skills, ensuring a continuous process of valorisation and growth of human capital.

Safety of employees

Developing policies and safeguards aimed to minimize the risk of accidents and occupational diseases, through the spread of a culture of prevention in all business contexts.

2.3. THE SUSTAINABILITY TARGETS OF RODA S.P.A.

Roda S.p.A. has decided to concretize its commitments to sustainable development by defining specific goals with reference to each pillar of the sustainability model and which will outline the strategic choices for the coming years.

Growing with integrity	Cultivating sustainable relationships	Conservation of the natural capital	Valorisation of human capital
<p>Ethical management of the business:</p> <ul style="list-style-type: none"> Assessment of the company's ESG risks Structured approach of the ERM system that includes all risks related to the company Definition of the company's sustainability governance <p>Cybersecurity and data protection:</p> <ul style="list-style-type: none"> Implementation of a cybersecurity training program Promote a digitization plan of company's processes to guarantee the traceability of data and information <p>Communication and marketing:</p> <ul style="list-style-type: none"> Having a sustainability landing page on the business' website that outlines our commitment 	<p>Responsible Supply chain:</p> <ul style="list-style-type: none"> Creating a Supplier Code of Conduct that defines the guidelines for: labour and human rights, health and safety, environmental protection, ethics and legislative compliance of the entire supply chain Implementation of programs to optimize transport loads, reducing the environmental impact of suppliers' fleet <p>Community protection:</p> <ul style="list-style-type: none"> Implementation of a systemic plan to support and finance local initiatives Enter into agreements with associations of the shipbuilding sector 	<p>Tackling climate change:</p> <ul style="list-style-type: none"> Continuation of the program for optimizing and monitoring vehicle movements Start an eco-driving training program Progressive replacement of company fleet cars with hybrid or electric one <p>Protection of biodiversity:</p> <ul style="list-style-type: none"> Promote initiatives to protect biodiversity, such as planting Implement projects to protect endangered species <p>Environmental initiatives:</p> <ul style="list-style-type: none"> Promote environmental initiatives actively involving our employees 	<p>Well-being of people:</p> <ul style="list-style-type: none"> Carrying out an employee climate survey Implementation of a structured welfare system Launch of employee engagement initiatives Structuring of aggregation activities to involve the families of the employees <p>Employee enhancement and empowerment:</p> <ul style="list-style-type: none"> Implementation of a structured training plan Improvement of the mapping information needs Plan sustainability courses Create a structured performance evaluation system and an initial self evaluation <p>Employees' Health and Safety:</p> <ul style="list-style-type: none"> Improvement of focused HSE training activities Recognition of a Safety Award for the best HSE performing construction site



Promoting diversity and inclusion:

- Run a D&I specific survey among employees
- Collaboration with local universities for employment of female graduates in STEM

The company, together with all the involved functions, is liable and engaged in the control action, follow and join the established targets, In particular, during the year 2023 some of the established targets have been met, while others have been confirmed and are currently being implemented.

With reference to the pillar “**Growing with integrity**”, on the aspects related to the *privacy and the data protection*, **a management system has been implemented and certified with the standards ISO 27001**, which perimeter include all the organization. On the other hand, the items related to the ethical and responsible conduct of business, thanks to the redaction of operative procedures allowing the company to be in line with the European Standards of reporting that will be in force for Roda S.p.A. from year 2025. With regard to the *marketing and communication aspects*, the company is renewing its website, including all the changes affecting the group and implementing a specific focus to sustainability.

Among the targets of the pillar “**Cultivating sustainable relationships**”, the company is implementing initiatives to support the local communities. On the other hand, with regard to the relationships with suppliers, it is foreseen the integration in the Ethical Code of Conduct of the disclosure of clear shared targets related to sustainability and of the supply chain.

Among the targets of the pillar “**Conservation of the natural capital**”, for those aspects related to the reduction of climate impacts, **the company has renewed its fleet cars with ecologic means**. Also, for the aspects linked with to *environmental initiatives*, **employee engagement programs on good sustainable behaviours for daily living have been put in place**. The remaining goals associated with these aspects, appear to be in the process of implementation and will be realized in the future coming months.

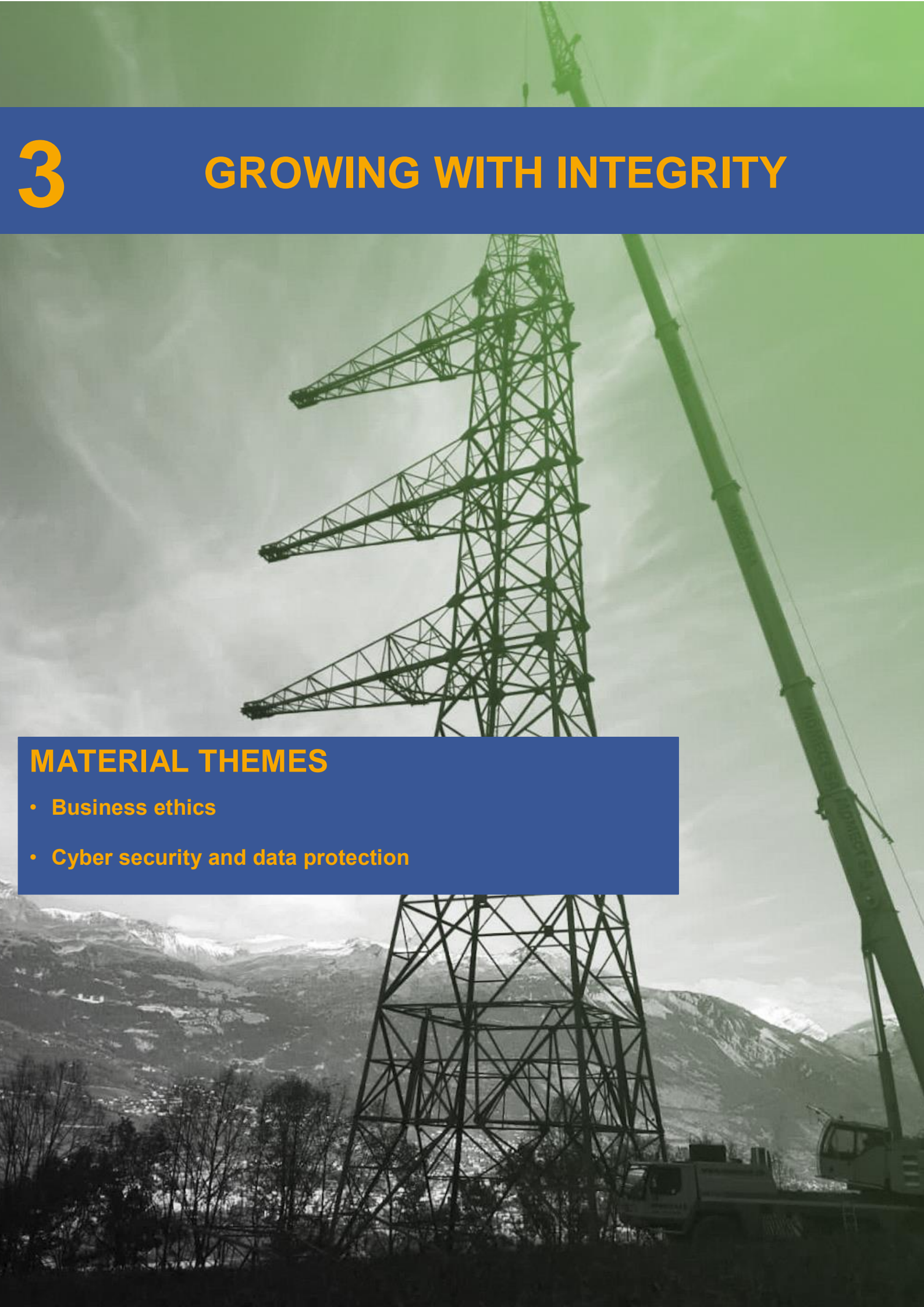
In conclusion, with reference to the pillar “**Valorisation of human capital**”, among the implemented targets there is **the employee survey as part of the implementation of the gender equality management system (UNI/PDR 125:2022)**. Also with reference to this pillar, the remaining pre-set sustainability commitments and goals are confirmed and being implemented.

3

GROWING WITH INTEGRITY

MATERIAL THEMES

- Business ethics
- Cyber security and data protection

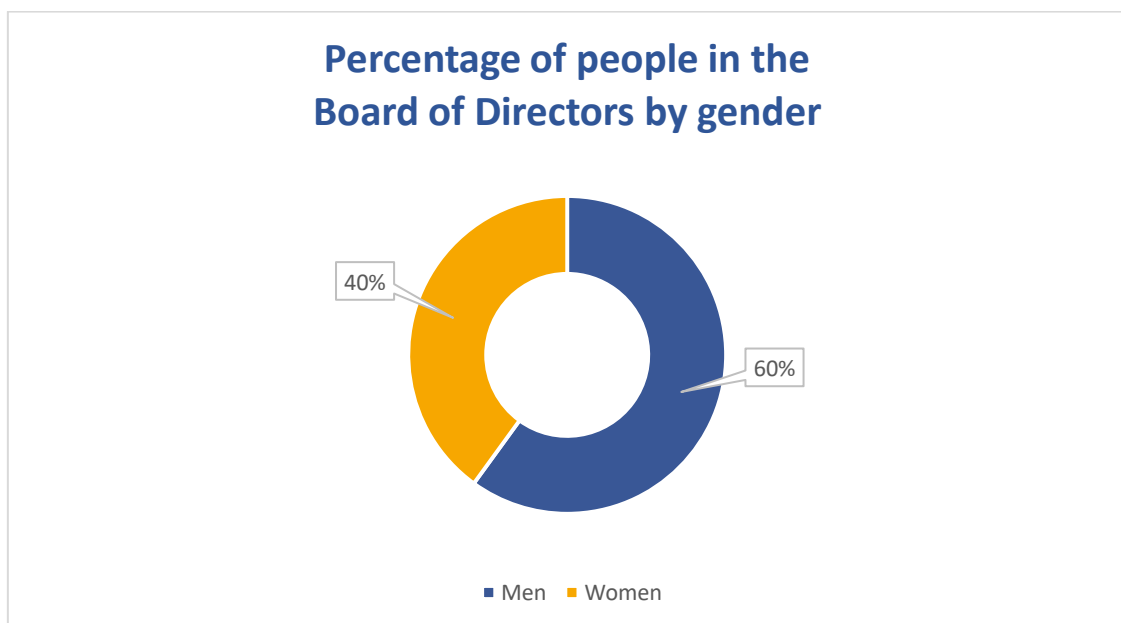


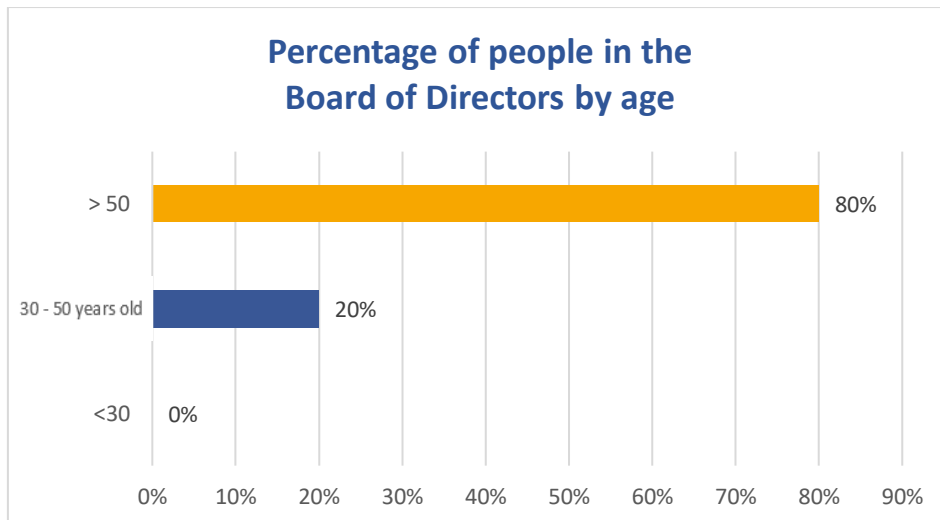
To manage a business in a responsible and sustainable way, it is necessary to rely on a solid structure considering the expectations and interests of the actors who co-represent the entire value chain. Ethics and integrity are **the guidelines that trace the work** of Roda S.p.A. and determine the decisions made by our governance bodies in the conduct of business and respect for the confidentiality of the information we manage.

3.1. BUSINESS ETHICS

The **model of Governance** adopted by Roda S.p.A. involves the presence of several bodies that manage the company's activities: **a Board of Directors, a Board of Statutory Auditors and a Shareholders ' Meeting.**

The Board of Directors is the body with widest powers of ordinary and extraordinary administration of the Company, except for those that by law are reserved solely for the Shareholders' Meeting; These powers are divided among the members through power of attorney's. It is constituted of **five members** appointed by the Shareholders' Meeting and they perform their office for **three exercises**; three members of the Board of Directors are men and two are women. One man is in the 30-50 age bracket, while the other two are over 50. Both women are over 50. All members are provided with the proper tools to ensure their independence. The President is appointed among these members.





The Board of Statutory Auditors oversees compliance with the law, the By-laws and the standards of good management in the performance of company activities and verifies the adequacy of the Company's organisational structure, internal control, administrative and accounting systems. It is constituted of **five members**, two men and three women.

The Shareholders' Meeting represents the universality of the members. The decisions and measures taken in accordance with the law and the Articles of Association concern all members, even if absent or dissenting. The Shareholders' Meeting, when convened in an extraordinary way, has the power to modify the Articles of Association, the appointment and removal of offices, their replacement, and has also powers of liquidator. The Shareholders' Meeting finally, entrusts the statutory audit of the accounts under Legislative Decree No. 39/2010 to an auditing company.

The company also has a **Supervisory and Control Body** that aims to verify, update and control the functioning, effectiveness and compliance with the **Organization, Management and Control Model**.

This Committee is constituted of two external members and of at least one internal member (a woman and two men) , with no operative powers. Appointments are made directly by the Board of Directors. The members of the Body elect the President - who coordinates its work - and define its functioning. In addition, the Chairman and a member outside the Body, appointed by the Top Management, are responsible for preventing corruption.

To adequately carry out its task of verifying the correct and effective functioning of the organizational model and to take any corrective actions, the Supervisory Body must be constantly informed about the work within the company. Reports on the correct management of the company's activities in terms of health, safety and environment, relations with the Public

Administration, finances and budget must be submitted by the department or area managers in writing at least annually. The Supervisory Body also conducts audits and carries out inspections for the same purposes as above and, with a full independence of its activity, has been provided with an autonomous spending power, for the exercise of its tasks.

In addition, our daily work and relationship with our stakeholders is guided by our values and is based on the responsibility that we put in place thanks to the additional **tools** that we list here below.

By-laws

The By-laws, according to the legislation in force, supply the provisions relating to corporate governance, aimed to ensure the correct and orderly conduct of management activities.

Organisational and Management model

To prevent the risk of committing crimes provided for by Legislative Decree no. 231/2001, we have adopted an **Organisational and Management Model**, which sets all relationships and activities pursued by the organization according to a model of fairness and lawfulness and protocols specifically identified to eliminate, or at least reduce, this risk. The model represents the result of a mapping work of the families of crimes considered relevant with respect to the activities performed by the company and the areas most exposed to such offenses. The model is subject to updates over time and its current version, the fifth revision, dates back to November 2023.

This Model requires that each stakeholder reports to the Supervisory Body any fact or circumstance, even if only potentially at risk of committing a crime or that in any case constitutes a violation of the provisions of the Model, through the *whistleblowing* mechanisms. This type of reporting can be sent in a closed envelope addressed only to the attention of the Chairman of the Supervisory Body, or through communication channels suitable to guarantee the confidentiality of the whistleblower, including the section that the company has made available on its website. The IT system has been renewed and is under implementation according to the provisions of Legislative Decree 24/2023 (decree on “whistleblowing”). The internal whistleblowing channel activated by the Company involves the use of a special IT platform that makes use of secure protocols and encryption tools that enable the protection of personal data and information, including that contained in any enclosure to the report.

Code of Ethics

The Board of Directors has adopted the Code of Business Ethics, whose last revision dates back to November 2023 and a general revision has been planned in the medium term. This document represents the **reference standard of the principles and rules of conduct** that each recipient must adopt, at all levels of responsibility, in their work and in the performance of all activities regarding the achievement of the economic and development objectives that have been defined.

This Code is addressed to all those who work with Roda S.p.A., the Group companies towards whom the company undertakes to act in compliance with its principles. The Code of Business Ethics of Roda S.p.A. is accessible in the company website.

Within the Code of Business Ethics, the respect of the following principles and values is recognized as a priority:

1. Honesty, fairness and transparency of conduct of employees and collaborators;
2. Protection of competition and transparency in business action;
3. Transparency, completeness and accuracy of economic, financial and technical information;
4. Confidentiality of information;
5. Equal opportunities and respect for people;
6. Health and safety at work;
7. Preservation of the environmental;
8. Relationships with Public Administration;
9. Absence of conflicts of interest;
10. Embargo;
11. Safeguarding business continuity and preserving company assets.

The compliance to the Code of Business Ethics is guaranteed through the company's operational and management process, duly controlled by applying a risk management system, an information system that records all controls and ensures the punctuality of information necessary to manage contingencies and any corrective actions, conformity to legislation and regulations in force.

During the initial phase, all staff is involved in training activities on the Code of Business Ethics, applying different methods depending on the role and responsibility. Awareness activities are carried out for suppliers and other operators that collaborate with the Company.

System of proxies and powers of attorney

The appointment of specific proxies, to each director and special powers of attorney to top management members, establishes the powers to represent or commit the company in front of administration, financial, personnel and commercial management, accident prevention, safety at work, environmental protection, fire prevention and waste management.

These appointments have been duly made public by depositing them to the Chamber of Commerce. The updating of the system of proxies and powers of attorney takes place at the moment of revision or modification of the organizational structure.

Integrated Management System

The **Integrated Management System** combines the company policy, organization charts, process flow diagram, procedures, operating instructions, forms and job descriptions through which the organization defines its activities, responsible functions and correct methods of carrying out these activities.

The company obtained the **UNI ISO 37001:2016** certification attesting the conformity of the management system to the anti-bribery management system standards. This certification witnesses the Roda constant engagement **to prevent bribery and our commitments to comply with integrity, transparency and conformity in our activities.**

Thanks to the adopted measures to ensure an ethical management of the business, the company can state that **we have not reported any confirmed corruption episodes for the period 2021-2023.**

3.1.1. DISTRIBUTE VALUE FOR A SUSTAINABLE FUTURE

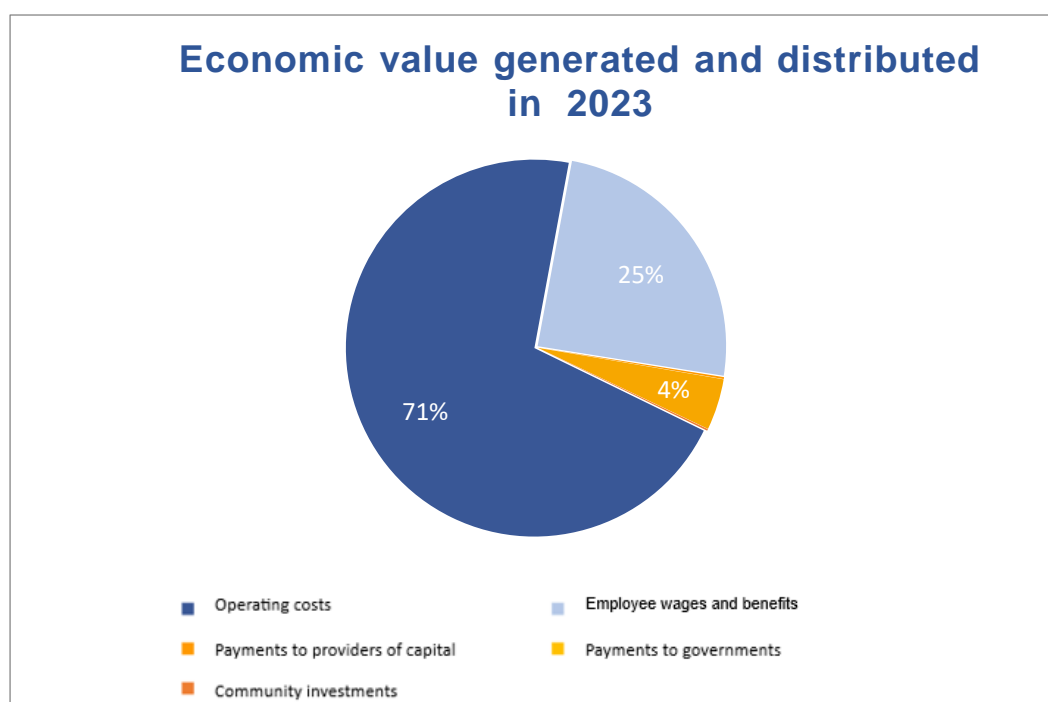
Roda S.p.A. has always been focused to the performances, not only the economic ones but also to the social, environmental and governance performances putting the accent to the business creating value for all our stakeholders, from shareholders to customers, from employees to suppliers. In doing its business activities, in fact, the company generates and distributes value, contributing to the development of the economy and the welfare of stakeholders and the community.

In 2023 the economic value generated amounts to Euro 110.071.388, the 51% more than in 2022. This value has been retained for 20%, while for 80%, equal to Euro 88.576.552, has been distributed. More in details, the 71% has been paid to suppliers for operating activities, the 25% represents wages and benefits for employees, the 0,2% has been distributed among capital suppliers, the 4% has been paid to the Public Administration and, finally, the 0.1% has been invested in the community.

The significant increase in directly generated economic value is 33% influenced by the extraordinary transactions that occurred in year 2023, highlighted in paragraph 0.

The incorporating company and the merged companies contribute to the value of Euro 110,071,388 Euros with the following values:

- Euro 85.569.751 Roda S.p.A. before merger (+18% on a like-for-like basis compared with the previous year);
- Euro 19.960.684 CI2000 S.r.l.;Euro 4.451.496 Carpenterie Metalliche Brescia CMB S.r.l.;Euro 89.457 Ambiente Casa S.r.l.



3.2. CYBERSECURITY AND DATA PROTECTION

Within the ethical conduct of the activities, Roda S.p.A. considers essential to take care both of the privacy of all the stakeholders, in order to ensure compliance with regulations, and of the protection from cyber-attacks, implementing the necessary operational tools.

Our company ensures the confidentiality of the information in hands, except for communications required by law, compliance with the legislation on personal data and refrains from seeking confidential data through illegal means. Also, the company undertakes to manage all information obtained from employees, that are not in the public domain and contains personal data, in accordance with mandatory regulations.

The company adopts specific protocols aimed to ensure the confidentiality of the data and information we handle and we are committed to ensure that all interested parties, who may have access to such information, take the necessary precautions.

All parties who interact with the company are required to avoid using confidential information for purposes not related to the exercise of their professional activities, not to disseminate or use internal information and not to manipulate or disseminate false information. Roda S.p.A. also strives to ensure that all interested parties who may have access to such information take the necessary precautions.

All employees are forbidden to disclose, copying, reproducing or transferring in any way or form to persons outside the Company confidential information, data and knowledge. This information must precisely be used in the measure and with the means strictly necessary for the performance of the own functions in such a way to avoid to compromise in any way the nature of confidentiality or cause damage. Furthermore, following the coming into force of **EU Regulation 2016/679**, in reply to the obligations provided by the articles 13 and 14, the company has provided a **Privacy Policy**, in relation to data of natural persons acting on behalf of a company, and its employees, if any, who come into contact with the company, by a contract stipulated between this latter and Roda S.p.A.

Thanks to the attention given to the adopted data protection protocols, no complaints related to the violation of privacy were detected in customers in the year 2023.

During the year 2023, in line with the previous year's objectives (and as described in Chapter 2.3), **the process of certifying the information security management system in accordance with ISO 27001:2022 was completed** so as to ensure the protection of privacy of those operating within the organization's perimeter, while at the same time meeting the highest standards of information security for customers and stakeholders.

4 CULTIVATING SUSTAINABLE RELATIONSHIP

MATERIAL THEMES

- Responsible supply chain
- Protection of the community



The sustainability path cannot be walked alone: Roda S.p.A. believes it is essential to involve the stakeholders to understand all together how **to draw the lines** for the company impact on the environment and people along the entire value chain.

It is therefore essential to interact with the suppliers and involve them in this process, defining sustainable criteria through which we evaluate them. In addition, it is necessary to establish a solid relationship with the local communities where we operate, to understand their needs and support them.

4.1. RESPONSIBLE SUPPLY CHAIN

Roda S.p.A. is aware of the importance of strategic management of its **supply chain** to select **reliable, ethically responsible and stable partners**. The choice of the suppliers, in fact, plays a fundamental role in business and sustainable decisions.

For this purpose, the company has adopted a procedure for selecting suppliers (and certain customer categories) and, consequently, a list, constantly updated, of companies entitled to work with the Company.

The **assessment phase** is carried out by the project managers. The company requires that our suppliers have valid documents, including:

- **Certification of registration to chamber of commerce**
- **Tax and wage compliance certificate**
- **Third liability policies**
- **Anti-mafia certificate**

Besides this documentation, if available and applicable in the supplier's business, the supplier is required with the **Risk Assessment Document** and certifications obtained in accordance with **ISO standards**. Additional documentation is then required as per specific services and products.

Also, at the issuance of a purchase order, the new suppliers are required to become aware of our **Code of Business Ethics** and to sign the "**Declaration of Responsibility**" taking liability for their work and formally adopt the principles of the Company Policy, including the Code of Business Ethics and the Model of Organization, Management and Control.

During the assessment phase, besides the documentary evaluation, an *on-site* audit is carried out. Also, with external collaborations, the company carries out additional second-party audit activities.

In 2023, the 57% of new suppliers were **assessed according to environmental and social criteria**, 23% less than the new suppliers assessed in 2022. In the future, we wish to extend this assessment to all suppliers. This result is conditioned by the change in the scope of reporting, as for foreign suppliers, acquired mainly from the merger of CI2000 s.r.l., the evaluation process had not yet been completed. For the future, the company will strive to extend this assessment to all active suppliers.

The **evaluation assessment** takes place both for habitual suppliers the company already collaborates with and for new ones. In addition, the company acts by running a system of classification of the suppliers according to the **high, medium and low risk** categories in relation to the activities.

- **HIGH RISK:** this category includes suppliers who provide labour in the construction sites (subcontracts, subleases, installation services, transport of materials and waste). For those suppliers with a high risk profile, the supplier's assessment is repeated annually and the expiry of the supplied documents is continuously monitored;
- **MEDIUM RISK:** it includes product categories related to suppliers who deal with on site activities but do not lend labour;
- **LOW RIK:** it includes all suppliers excluded from the above categories and exclusively related to the procurement and supply of materials and services for the administrative headquarters.

4.2. PROTECTION OF THE COMMUNITY

In carrying out its business activities, it is essential for Roda S.p.A. to establish a solid and trusting bond with the local community. Through philanthropic actions in the health, academic, sports and environmental fields, the company is committed to supporting the surrounding area and its citizens.

Starting from 2023, the company is supporting the **CR² SINAPSI** project, an initiative of O.D.V. Occhi Azzurri ONLUS to build a state-of-the-art rehabilitation centre in the Cremona area for citizens and families with children with disabilities and hardships.

In the academic field, every year, the company supports a partial scholarship awarded to the participants of the I.S.E.O. Summer School in Economics, organized by the I.S.E.O. Institute (Institute of Studies in Economics and Employment). Each edition sees the participation of several Nobel Prize winners in Economics, along with some of the best known international economists. The aim of the Summer School is to bring together a large number of graduates (including master's or doctoral students, researchers and young professionals) from the most important international universities to improve their knowledge in economic fields.

In addition, Roda S.p.A. regularly supports and sponsors local sports initiatives on the territory.

Since **1997**, the company has been sponsoring the Trofeo Città di Brescia, being a benchmark for many young cyclists of international stature, as well as an annual stage for local involvement.

In **2023**, the company supported **XTERRA Sports Unlimited** to create a sports event with a view to sustainability, having considered that caring for people's health through sports is closely related to protect the environment.

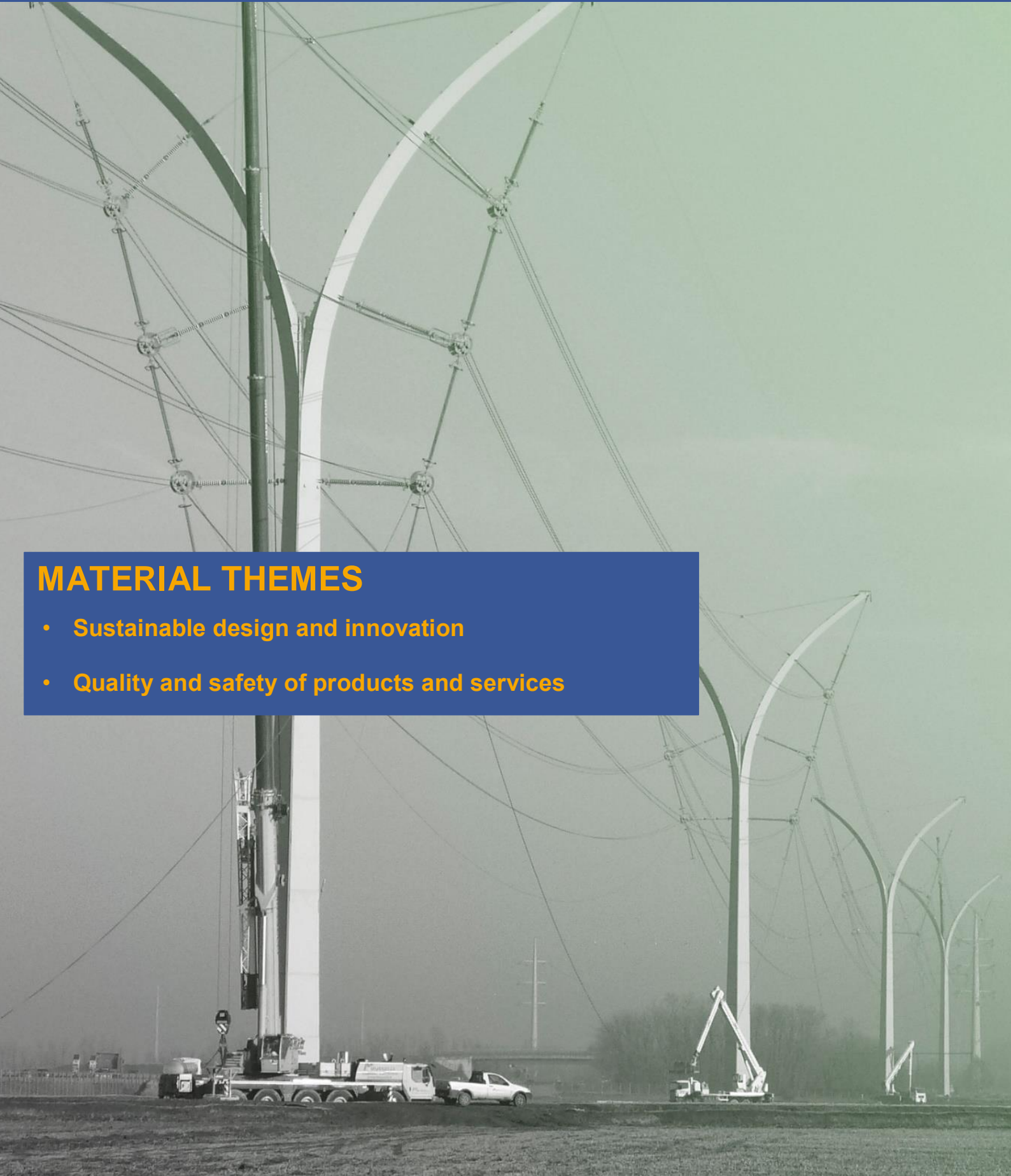
In the environmental scenario, in **2023** the company has given its cooperation in the project related to the cleaning of the bottom of Garda Lake from garbage, as well as in the event "Let's Clean up the world," an initiative to raise awareness among elementary school children about the importance of environmental protection.

In order to **consolidate the support and protection the local community**, which Roda S.p.A. considers one of its main stakeholders, for the coming years, a **plan of local financial and promotable initiatives** shall be developed, entering in *partnerships* with local realities and universities. In addition, the company shall carry out an analysis among the associations acting in the shipbuilding sector and engaged in the creation of *network* related to sustainable construction sites to sign an agreement with the one nearer to our activities and targets.

5 RESPONSIBLE INNOVATION

MATERIAL THEMES

- Sustainable design and innovation
- Quality and safety of products and services



Drawing the lines for a better and more sustainable future also means for Roda S.p.A. operating with **a focus on continuous improvement**. This principle, which pushes us to impose voluntary standards and increasingly demanding objectives, is based on the idea of **“Responsible Innovation”** that allows us to protect the environment and guarantee the highest quality of offered services.

5.1. SUSTAINABLE DESIGN AND INNOVATION

Innovation is one of the company **strengths**; through innovation, in fact, the company keeps a constant focus on the requirements of its customers, providing answers that meet their expectations. It includes all the types of services we offer: from execution of huge projects, to design and building constructions.

The innovation of the services offered by the company begins with the **design**. The Engineering Office, in which qualified and reliable resources work together, can develop the various design activities, starting from the **feasibility study to the executive project** and, if part of the contract scope, **to the construction**. In addition, the company carries out any verifications, thanks to the help of tests and test programmes.

Our team is often supported by **experts**, from the **engineering of well-known plant companies** and **specialized manufacturers**, for technical activities for the development of **innovative solutions**.

In these cases, it is essential to carry out the executive design through loading tests on structures or components in order to validate their sizing and to make their implementation more efficient. These activities are usually carried out with the **support of well-known national laboratories** and the required tests can be performed in those facilities owned by our company, able to test elements of considerable size.

The use of unique technologies also applies to **building construction**. In fact, the company applies a system that allows to avoid temporary concrete works and consequent abandonment of part of the same in the soil. This approach results in **responsible management of materials and reduction of the impact of building construction on built-up land**. In addition, to carry out public building works, the company uses state-of-the-art systems that allow us to use **renewable energy sources** and achieve significant **energy savings**.

5.2. QUALITY AND SAFETY OF PRODUCTS AND SERVICES

Through **continuous innovation** the company can **guarantee our clients the highest quality and safety of our products and services.**

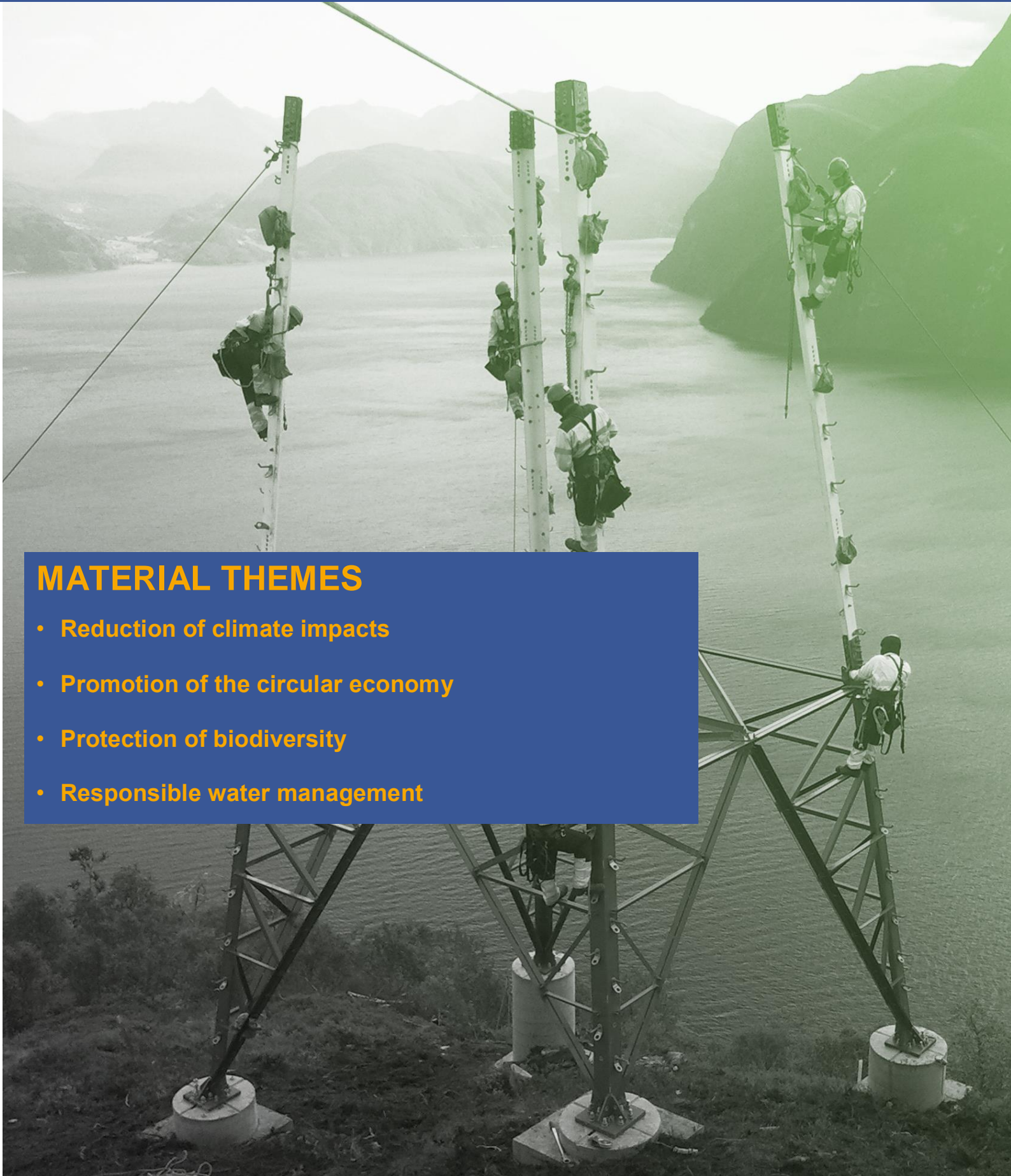
Thanks to this approach, our **Integrated Management System** has been certified according to the **UNI EN ISO 9001:2015 standards** since 2016, in relation to the areas of design, construction, installation and maintenance of plants for the transport and distribution of electrical energy. These standards specify the requirements of a **quality management system** aiming to comply with the applicable mandatory requirements and increasing customer satisfaction through the supply of products or services. With reference to the carpentry division, this is duly certified according to **ISO 1090** and **ISO 3834 standards**, granting the quality and safety of the steel structures.

It is in this context that the primary importance for **quality and safety of our services** emerges in the company. Satisfying the customers and guaranteeing the quality of the services provided in the construction of the works are, together with strict compliance with legislative and voluntary compliance requirements, **fundamental requirements in identifying any business objective**. Thanks to the monitoring and analysis of the satisfaction of all parties involved in the company's activities, the company is able to offer **highly qualified and competitive services** and to play a leading role in the construction of transmission lines complying with rules, laws and regulations and contribute, at the same time, to environmental well-being and the pursuit of **sustainable development in the territories in which it operates.**

6 PROTECTION OF NATURAL CAPITAL

MATERIAL THEMES

- Reduction of climate impacts
- Promotion of the circular economy
- Protection of biodiversity
- Responsible water management



Tracing a path of sustainable development cannot disregard the conservation and the protection of natural capital. Roda is aware that, now more than ever, the **environment** cannot any longer be understood as a mere passive receiving element, but a **resource to value and protect**. For this reason, the company works to **combat climate change** and **responsible use of natural resources**.

The respect for the environment is a principle that Roda always keeps in mind in the conduct of its activities and in the company choices.

The **International standards** provide the company with the structure to implement changes that enable to improve the products and processes. The **Environmental Management System** conforms to **UNI EN ISO 14001:2015**, supporting the company constant commitment to the **protection of the environment and natural resources**. These standards certify the adequacy of the environmental management system to manage the environmental impacts of the company activities and to seek continuous, consistent, effective and sustainable improvement.

Also, the company periodically carries out **internal environmental audits**, along with those related to safety in order to follow an integrated management of risks and impacts related to the business activity.

6.1. REDUCTION OF CLIMATE IMPACTS

Fighting climate change and protecting the environment are key issues in the conduct of Roda's business. To contribute to the fight against climate change and ensure maximum attention to the protection of the environment, the company is committed to **reduce the greenhouse gas emissions**, improving certain aspects of the business activities directly or indirectly affecting the production. These actions mainly concern the **management of the energy consumption**.

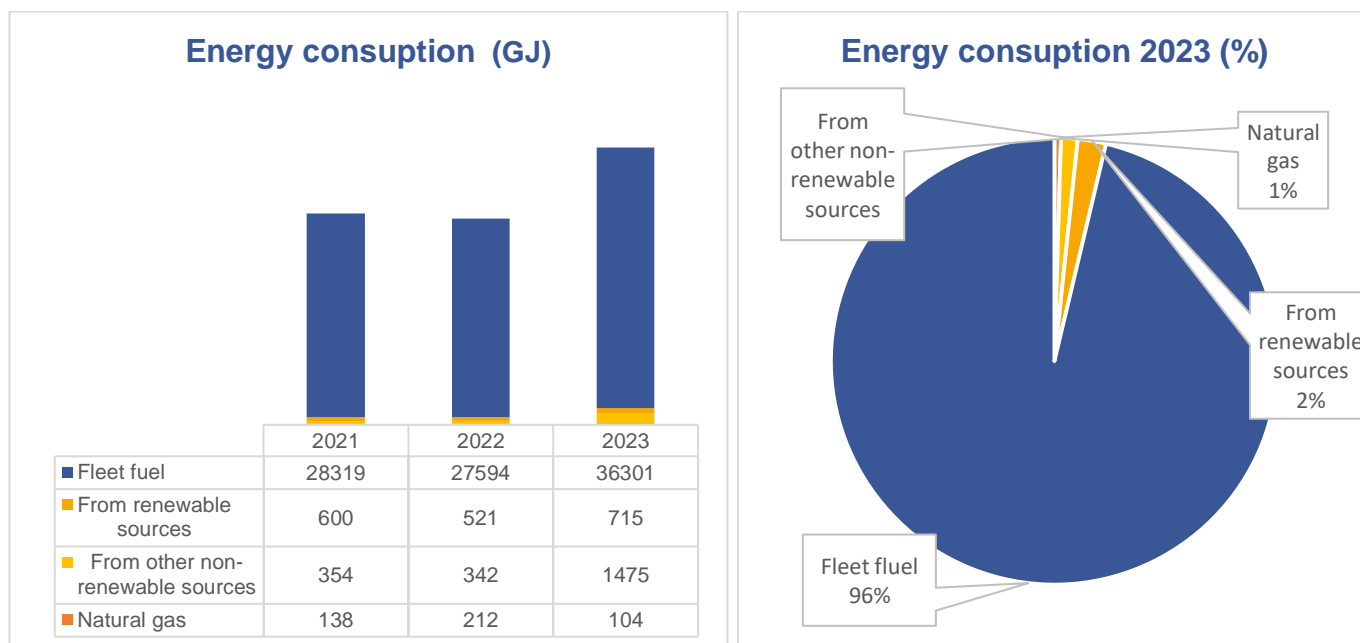
The company is certified according to **UNI EN ISO 50001:2018** standards for energy management, confirming the commitment of the organization in achieving an **efficient management of energy resources**, promoting a conscious use with no waste. The Company Policy provides the implementation of a management system that ensures compliance and quality of the work with the relevant industry regulations, protecting the environment through the promotion of a systematic and constant reduction in energy consumption.

With the aim of getting awareness regarding the impacts from the new carpentry production division, an assessment for quantifying and reporting greenhouse gas emissions according to **UNI EN ISO 14064-1** was conducted for the year 2023. In addition, a **Life Cycle Assessment**

study has been executed to determine **the Carbon Footprint** with regard to the production of steel towers according to **UNI EN ISO 14067:2018**.

Regarding the energy consumed for office activities, efforts are made as much as possible to have a portion of the energy mix be composed of **renewable energy sources**.

In fact, all the energy necessary for our headquarters is produced by a **photovoltaic system of about 0,5 MW** installed on the entire roof and canopies. A part of the produced energy is sold to the national distribution network.



The year 2023 saw a significant increase in energy consumption, from 28,669 GJ in 2022 to **38,595 GJ (+26%)**, of which the carpentry division's share was 1,298 GJ. This deviation was influenced by higher fuel consumption due to **the increase in the number of active construction sites** and the consequent increase in the number of personnel and equipment movements.

305-1: Direct emissions GHG (Scope 1), 305-2: Indirect emissions GHG (Scope 2)			
Emissions GHG (tCO _{2e})	2021	2022	2023
Direct emissions (Scope 1)	2.022	1.953	2.634
From non-renewable sources (natural gas, diesel)	7	11	54
From company fleet (gasoline and diesel)	2.015	1.942	2.580
Indirect emissions (Scope 2) – market based	45	43	113
Indirect emissions (Scope 2) – location based	35	38	86

CO₂ emissions associated with the company's operations increased by 39% between 2022 and 2023, the majority of which is attributable to direct **Scope 1** emissions from **fossil fuel consumption**, with particular prominence for those **attributable to the vehicle fleet**. In fact, due to the need to continuously transport resources from warehouses to construction sites, **consumption related to the company's fleet** accounts for **97%** of total energy consumption. To reduce this impact, a program of **optimization and monitoring of vehicle movements** has been undertaken. Finally, the company confirms its intention to promote *eco-driving* courses for its employees in order to optimize fuel consumption, while also reducing pollutant emissions that have a direct impact on people's health. In this regard, as also envisaged in the sustainability goals plan that the company has set to implement, the **gradual renewal of the car fleet** is underway to replace it with a fleet of hybrid or electric vehicles.

Indirect emissions **Scope 2** are attributable to the consumption of electricity taken from the grid. According to the **location-based** approach that considers the distribution network by applying average emission factors of the country in which energy is purchased, these emissions amount to **7% of the total**³.

The increase in consumption and emissions are also up from the previous year due to the carpentry division whose consumption has a significant impact on the total balance (Scope 2 emissions according to the Location Based approach are 113 tCO_{2eq}, while Scope 2 emissions according to the Market Based approach are around 86 tCO_{2eq}). However, with a **view to continuous improvement**, business process efficiency measures are planned, as well as careful evaluation of the quality and composition of energy carriers used in order to reduce environmental impact.

6.2. PROMOTION OF CIRCULAR ECONOMY

The main environmental impacts related to the construction activities concern the **production of waste and the generation of noise pollution**.

The waste produced by the company mainly comes from the construction and maintenance of overhead and underground transmission lines, while a smaller part is generated in the administrative headquarters, in the warehouse and in the mechanical workshop dedicated to the maintenance of vehicles and equipment.

To carry out a careful and responsible management of waste and promote its circularity, **we manage dedicated forms and loading/unloading registers**, which keep track of the quantities of waste produced divided by area. We are duly registered in the **Italian Register of Environmental Operators**, which regulates the management of transport on our own

³ According to the market-based approach, which takes into account the supply contracts signed by the company, emissions in 2023 were 112 t. CO_{2e}.

account. The construction sites are duly equipped with **temporary waste areas**, on which the relevant CER codes (European Waste Code) are duly marked. In addition, if temporary storage is not available at the construction sites, the organization uses **suitable containers**, provided by the disposers, which are then removed at the same time as the waste is collected. For the management of **ground and excavation rocks**, the company makes use of **specific storage areas** where these are deposited within fences identified by signs and treated according to a **specific management plan**.

All **carriers and disposers** collaborating with the company are subject to a **specific assessment process by our purchase office**, aiming to verify they are duly registered in the Italian Register of Environmental Operators, have the necessary disposal permits and registration in the Provincial *White List*.

The only **hazardous substances** used are **diesel fuel**, to supply vehicles and winches, **concrete and lube oils**; the **production of hazardous waste is therefore minimal** and concerns, besides the exhausted oils, car batteries, usually replaced during the maintenance of company vehicles, and printer toners. Within the construction sites, if the project includes the dismantling of existing lines equipped with fluid filled cables, the hazardous waste consists in said cables.

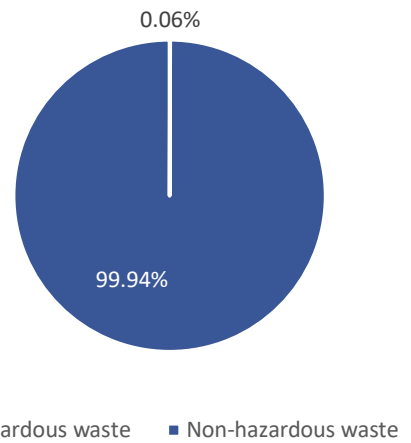
Within the Organization there are more than **60 Employees**, duly trained with the **Minimum Environmental Criteria**, having the task to fill in the **copies of the Forms of Disposal of the Waste** produced on construction sites and **transmit them to the competent office** for further registration on a dedicated file; this allows the constant monitoring of the quantity of waste produced

During **2023** the company produced a total of about **138.639 tonnes of waste**, increasing with respect to the previous years (+32%). This variation is attributable solely to the increase in the typology related to the production of earth and rocks for excavation, directly related to the purpose of the work on the construction sites carried out in 2023. Of these, only **0,06% is composed of hazardous waste**.

Waste generated (ton)

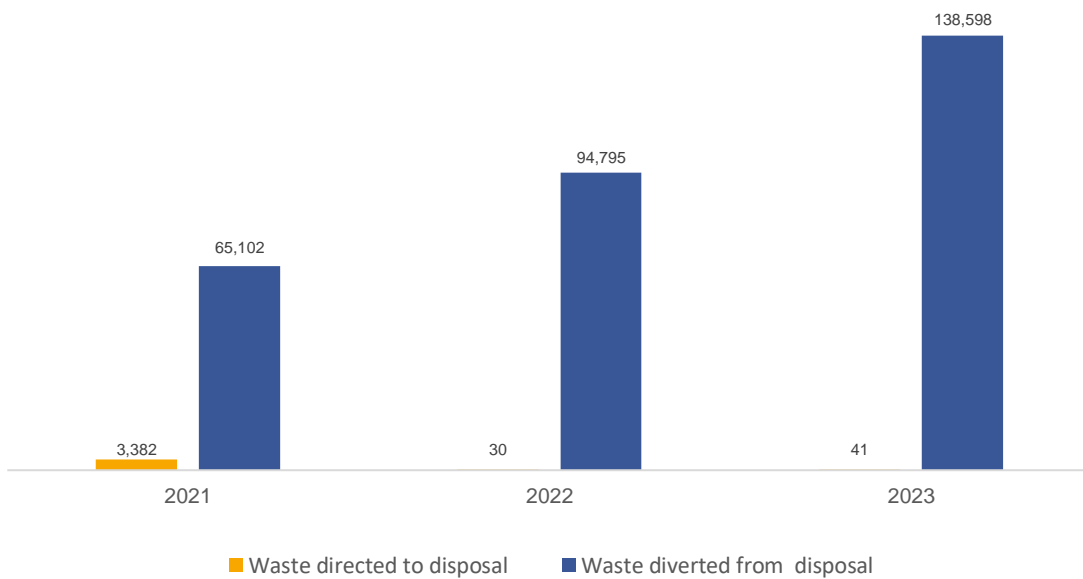


Waste generated 2023 (%)



Again in **2023**, the **99,97%** of the waste produced has been subject to recycled actions: the results in line with year 2022, confirming the company commitment to an economy focused on a **waste management approach to the circular economy and reduction of material waste.**

Waste management (ton)





FOCUS: MANAGEMENT OF NOISE POLLUTION

In order to **responsibly manage the noise pollution** produced by the activities, the company carries out **significant assessments of the noise impacts** in the construction sites and complies with **the acoustic zoning analysis** for the areas affected by the projects, in order to respect the **values day and night emission limits** to be respected during construction site activities. Furthermore, the machinery and equipment satisfy the **safety requirements established by the applicable legislation on noise emissions.**

6.3. PROTECTION OF BIODIVERSITY

The respect of the animal and plant species present in the areas where our construction sites are located, is a key aspect for Roda S.p.A.

To **protect the natural resources and ecosystems** of the areas where the company operates, **it is forbidden to discharge liquids into the ground or into the subsoil.** In this context, the only risk of soil contamination is related to the loss of hydraulic oils, lubricants or fuel from company vehicles or spills of dangerous substances. To prevent this risk, there is an **environmental kit** present in the construction sites containing all the tools necessary to promptly intervene in the event of leaks and/or spills. Furthermore, it is forbidden to clean the vehicles at the construction sites, except for those carried out on the wheels before being placed on the public roads to avoid soiling. If the rainwater comes into contact with waste, there is the obligation to intercept and dispose them as waste.

6.4. RESPONSIBLE WATER MANAGEMENT

The company **constantly and systematically monitors** the water consumption by receiving the bills sent by the service provider, as well as through active measuring and alarming devices.

The water consumption of the company is made **exclusively for civil and hygienic-sanitary use within our offices.** The main activity is therefore carried outside without need of using water resources and without the risk of water contamination. However, at the construction sites it is envisaged that, for excavation works which require the **pumping of groundwater**, a **preventive analysis of the works** be realized in order to establish the **management method for the discharges** which will result from the operations carried out with groundwater, such as **waste water or waste.**

7

SUPPORT OF HUMAN CAPITAL



MATERIAL THEMES

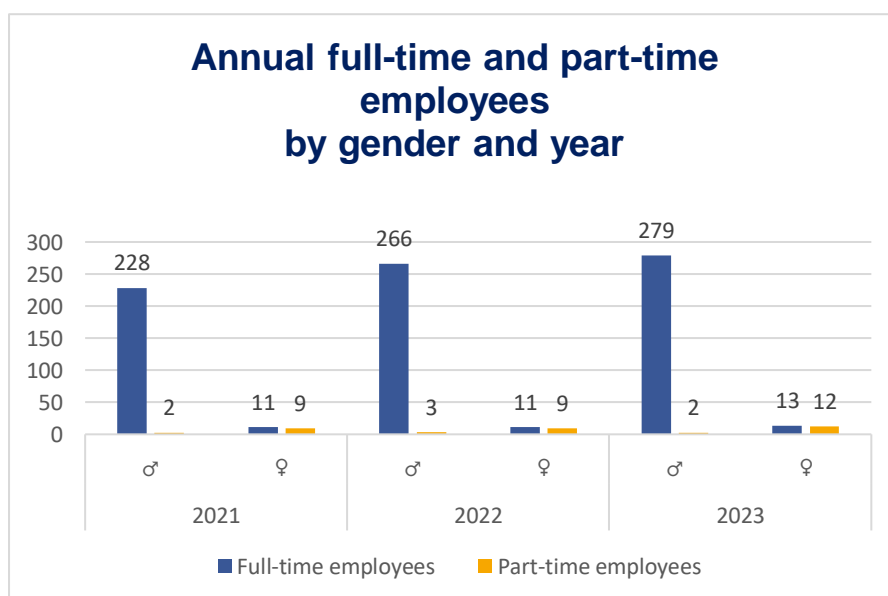
- Respect for human rights and employees
- Promotion of diversity and inclusion
- Well-being of people
- Valorisation and empowerment of employees
- Health and safety of employees

Drawing the lines for a sustainable future also means **supporting human capital**, through the **promotion of safe workplaces, respect for the human rights of workers, the promotion of well-being, diversity and inclusion and the enhancement and the development of our employees' talents**. For Roda S.p.A., supporting the human resources who contribute every day to build the future of our company is a fundamental choice. A choice that takes the form of initiatives and investments made on daily basis to create healthy and comfortable work places and to encourage professional growth paths consistent with **the expectations of all employees**.

7.1. COMPOSITION OF THE WORKFORCE

Roda S.p.A. is committed in **establishing solid and lasting relationship** with its own employees as they represent a crucial element for the success and continuity of the company over time.

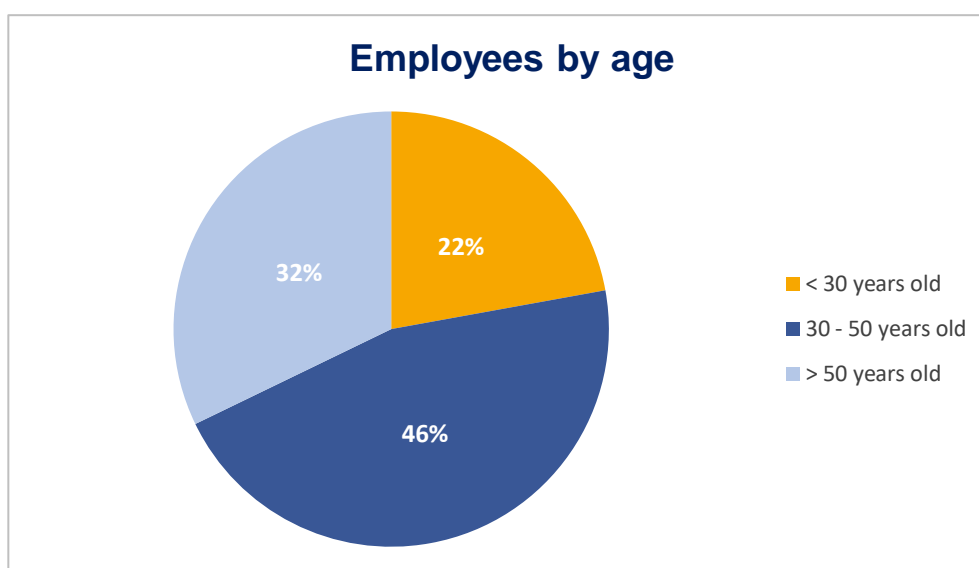
During 2023, the company counted on a company population made up of **306⁴ employees**, recording an increase of **6% if compared with year 2022**, considering the resources acquired from the carpentry division and the French branch. As per contractual framework, the majority of employees are hired **on permanent contracts (93%)** reconfirming the company commitment to invest in resources for the long term and ensure **stability in working relationships**. Staff hired on **fixed-term contracts** is 100% men. Finally, employees hired with **full-time contracts** are equal to **95%** of the total workforce, while **women with part-time contracts** are equal to **4%** of the total employees and **48%** of the total female population present in the company.



⁴ No non-employees are present in the company.

Due to the nature of the market in which the company operates, which mainly involves the performance of construction activities, , the breakdown by gender of employees is **92% for men** and **8% for women**.

In addition, **more than 65% of employees belong to an age group under the age of 50**.



7.2. RESPECT OF HUMAN RIGHTS AND PROMOTION OF DIVERSITY AND INCLUSION

Respect for workers' human rights is one of the **foundational principles of the business**. Therefore, the company applies and observes this principle both personally, establishing virtuous relationships with all the people the company collaborates with - from suppliers, employees, the community and to all stakeholders - and externally, requesting the suppliers to respect the human rights of their workers, as required by our **Code of Ethics**.

The company is committed to ensure the **respect of the physical, moral and cultural integrity** of people, promoting the value of human resources, in order to improve and increase the wealth and competitiveness of knowledge and skills held by the employees. Roda S.p.A. undertakes not to use and oppose child, forced and compulsory labour and any form of corporal punishment or physical or mental abuse, to guarantee the right for the workers to join, form, participate or organize trade unions voluntarily. The company also complies with national and local laws and agreements applicable to working hours, time off and holidays. The

company remunerates the employees in compliance with the National Collective Labour Agreements and possibly integrate the wages according to internal supplementary agreements.

The company care the needs of its employees and is committed in the prevention of **discrimination** based on age, gender, sexual orientation, state of health, nationality, social class, political opinions, membership of trade union organizations and religious beliefs. In fact, the company is very careful to the needs of the employees and works every day to prevent any form of discrimination and to respect and value the diversity present in the company. As proof of the constant commitment to guarantee the respect for human and workers' rights, during the period 2021-2023 **there were no episodes of discrimination**.

The commitment **to promote and respect human and workers' rights**, is supported by the certification according to the **SA 8000:2014** standards. Furthermore, in accordance with the requirements of the legislation, the company carries out a periodic **Social Performance Review**.

Respect for human rights in the company also passes through the promotion of diversity and inclusion among the employees. Developing an inclusive corporate culture that respects the diversity of others is essential to grow and implement a work environment where **people feel appreciation and valorisation**. For example, on construction sites there is a high percentage of foreign workers who mainly speak Spanish. Therefore, the company has a **foreign department** dealing with all necessary **written translation and training activities** in the languages spoken by the workers.

Also, the company does not tolerate requests or threats aimed to induce people to act against the law, against the Code of Ethics or against established rules and the company expects the employees to interact with the utmost respect for their colleagues, suppliers' collaborators and staff. We also make use of a supply chain that respects the above principles and is willing to accept external audits.

7.3. WELL-BEING, VALORISATION AND EMPOWERMENT OF EMPLOYEES

The company pays the utmost attention to people, making them available with an **attentive workplace to everyone's needs**, where **physical and mental well-being** is granted and where everyone can **grow professionally** through a developed system of valorisation and empowerment of knowledge and skills.

7.3.1. THE COMPANY WELFARE PROGRAMS

The *company welfare* program complies with the National Collective Labour Agreements (CCNL). In accordance with them, all the employees have the right to **health care, insurance coverage in the event of invalidity and disability, parental leave and contributions established** by law.

Furthermore, the company entered into an **agreement with the group companies for the purchase of products and services** at discounted prices to the employees.

The company pays close attention to **welfare issues relating to health protection**: it provides operational support to the workers through facilitated returns home, in the event of difficulties related to their health conditions during any travel.

Roda S.p.A, aware of the need to maintain a constant dialogue with its own resources, to better meet the needs of our employees, intends to carry out a **working atmosphere survey** among them and **activate new initiatives for the involvement of all personnel**, to draw up a **plan of welfare structured *ad hoc* on the needs of its own people**.

7.3.2. TRAINING AND DEVELOPMENT OF PEOPLE

The **training and development of employees** are two **fundamental pillars** of personnel management in Roda S.p.A., as they allow to contribute to personal growth and the development of the resources present in the company.

Employees' training begins on their first working day, through the **provision of specific *ad-hoc* courses** on topics specifically linked to the type of function performed.

Subsequently, the **identification of dedicated training needs** can arise from internal reports, from specific requests made by clients, or on the basis of any gaps emerged regarding practices, knowledge or working methods.

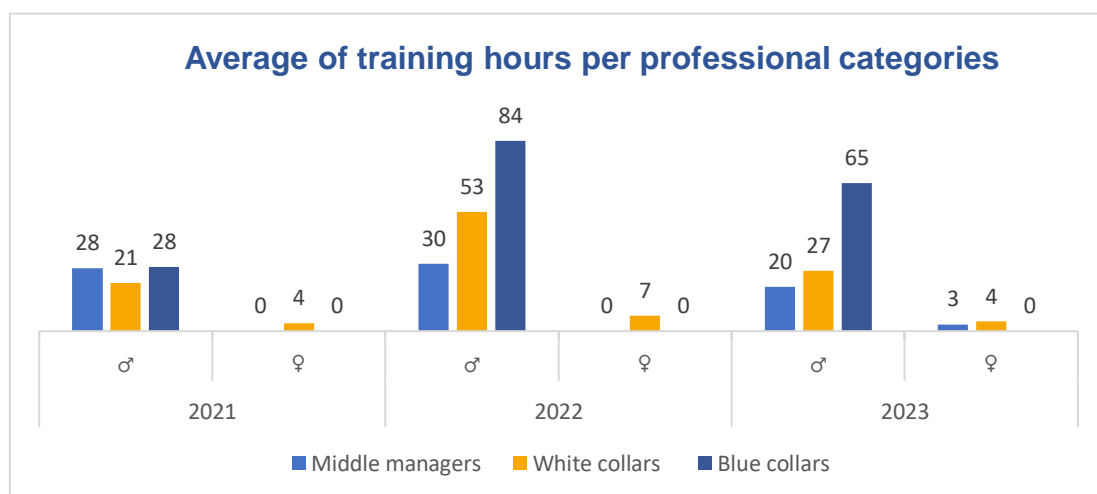
The Quality, Safety and Environment (QSE) function therefore collects the training needs and assessed topics, training supports and paths suitable for the personnel to be trained. Basically, **training needs concern** areas such as:

- **Operational conditions and environmental aspects** relating to procedures, instructions and forms of the activity sector;
- **Special working conditions** that may occur during the year or at construction site progress;
- **Special emergency situations**.

All the training activities carried out and those planned are reported in a **special program approved by the General Management**. The training can be carried out by internal personnel or by external teachers and can be provided at the headquarters, on the construction sites or at third parties' locations. In the case of courses held by external teachers, each employee is provided with a **certificate of attendance**, while, in the case of courses held by internal staff, employees are required to take a learning **verification test**. Finally, in the case of field training, each participant receives **feedback** by the employee who assisted him in the training, at the end of the training period.

During the annual management review, the company evaluates the **effectiveness of the training** carried out and the future training needs also on the basis of the internal and third parties' audits.

In 2023, **the total hours of training** provided exceeded **16.126**, (of which 72 for the carpentry division and 12 for the French branch), while the average hours per **employee** were around **53**. The most trained categories were **construction site workers** - with an average of around **64 hours/each** - and the **white collars** - with an average of around **20 hours/each**.



Like training, **employee empowerment** plays a primary role within the company. This begins, as with training, when the employee joins the company. In fact, for **new recruited personnel**, a specific period of **support by a tutor** is envisaged - generally a Function or Area Manager - during which the new resource is followed in the performance of operational functions and in the illustration of theoretical concepts supporting in carrying out the new activities.

On annual basis, the **General Management**, supported by the corporate functions, carries out **an assessment of the status of personnel skills**. In particular, on a special management software, for each **administrative employee and for site managers**, there is a form where the classification level, the area of activity, the main functions are reported - with indication of

the level of competence, the possible alternative tasks to be entrusted to the employee and the courses taken or in progress during the year.

The joint analysis of all this data allows the software to create the **skills matrix** for each employee, which indicates the skills acquired or enhanced by the employee during the year. This tool therefore makes possible to carry out a punctual **assessment of the professional empowerment of employees** to identify the achievement of **fundamental requirements** in order to proceed with the career advancement of the resources. For **construction site workers**, on the other hand, the annual assessment is carried out on the **feedback obtained through constant dialogue with construction site managers**.

To further improve our performance evaluation system, the company intends to integrate what is already present with a "**self-evaluation**" carried out by employees when they join the company in order to **make them more aware of their personal development** and to be able to carry out an even more punctual assessment.

7.4. HEALTH AND SAFETY OF EMPLOYEES

To fully protect the health and safety of all operators, Roda S.p.A. adopts a specific **structure of roles**. In particular, the **Employer** and the **Head of the Prevention and Protection Service** are placed at the top of the **Occupational Health and Safety Management System** and there are three **Site Technical Directors**, who are responsible for managing the works on the plants and to coordinate the site managers, according to their areas of competence. In total, between team leaders and site managers, there are more than **60 employees** in charge of ensuring that each procedure is carried out according to the highest safety standards. Furthermore, the company has adopted a **policy for health and safety in the workplaces**, included in the **Company Safety Management System**.

Since 2012, the Occupational Health and Safety Management System has been certified according to the BS OHSAS 18001:2007 standards and since **2020** according to the **UNI ISO 45001:2018** standards. These standards settle the minimum *standards* of good practice for the protection of the health and safety of workers throughout the world. It establishes a framework for reducing workplace risks and improving workers' health and well-being. In 2023 there were **8 accidents at work**⁵ (9 in year 2022).

⁵ There were no deaths at work, nor accidents with serious consequences; therefore, these rates are 0

Our procedure provides that, if an accident and/or a missed accident occur, they must be **reported to the safety office or directly to the Employer**, thus also responding to the procedures established by the contracting entity.

The same procedure provides that the on-site safety officer and the person in charge of the procedure are duly informed in the same time. Subsequently, within five days the **accident form** is drawn up, sent to the department of National Institute for Insurance against Accidents at Work (INAIL) by the Human Resources Office.

The accident file states all the information related to the event occurred and any improvement actions to be taken to prevent the event from recurring in the future. Accidents are also **recorded in a dedicated register**, which is kept and supervised by the Human Resources Office. In fact, in order to prevent the occurrence of accident events, the company analyses the causes of those occurred and consequently adopt the most appropriate **corrective actions** necessary to avoid the repetition of the events that led to their occurrence, thus granting the maximum employee's safety.

Moreover, to improve communication on site and minimize the risk of accidents, since **February 2022**, a morning star is held, before the start of daily activities, by the Site Manager, which involves all the personnel in charge, including all the other companies present on site, with the aim of defining the scheduled activities and highlighting the safety measures to be adopted. The meeting is formalized in special minutes, sent every morning to the central office.

This process is linked to a **risk assessment** that the company regularly carries out to identify in advance the areas being most exposed to risks and define the proper actions to implement in order to reduce them to a minimum level. All hazardous possible events detected, the functions and the related processes used to determine and subsequently manage them are reported in the **Risk Assessment Document (DVR)** drawn up in accordance with the Legislative Decree 81/08 and periodically reviewed and updated.

Furthermore, to monitor that the maximum safety standards in the workplace are constantly applied, we periodically carry out **unannounced internal audits** at the construction sites, in collaboration with a consulting company operating in the engineering field. Additionally, there are audits **carried out by the main Client**, aiming to verify that all measures dealing with health and safety are implemented on the construction sites.

The company also has the support of an **Occupational Doctor** in charge of carrying out visits to personnel in compliance with the **Health Protocol**, established by the company health and safety managers, to verify that the employees are suitable for the activities they have to perform. The **Occupational Doctor** also carries out periodic visits, planned by the Head of the Prevention and Protection Service, during which employees **are made aware** of the

importance of the correct use of personal protective equipment and the risks associated with their function. **No cases of occupational disease** occurred during the period **2021-2023**.

Last but not least, to protect the mental and physical health of the employees, the company frequently carries out **assessments related to work stress**, in relation to the type of job performed by most of the company's employees. The issues taken in consideration to implement a risk assessment include: load handling, vibrations, noise, chemical risk assessment.



FOCUS: TRAINING ON OCCUPATIONAL HEALTH AND SAFETY

Roda S.p.A. deeply believes in the importance of training all the employees. For this reason, the company provides specific training both in terms of **emergency management** issues and **occupational health and safety** issues also when there is not a compulsory training required by the legislation in force but required by clients, such as *training* courses on management systems.

Particularly, a **basic safety module** is provided to the employees during the hiring phase, lasting between 8 and 16 hours. In addition, emergency management training covers **specific issues**, such as **first aid and fire-fighting procedures**.

Being the risk of *electrocution* one of the main risks for the employees, the company makes use of third parties to provide additional **5 hours courses having as topic the earth systems use and installation on HV transmission lines by means of portable devices**, in order to protect the workers and allow them to work in total safety.

Also, the main Client requires that all the personnel employed on his construction sites and the HSE technical managers be endowed with specific professional skills, which can be obtained through dedicated training courses, depending on the relevant profiles, with a variable duration of 24 and 32 hours.



APPENDIX



GRI INDICATOR TABLES

GRI 201-1 Direct economic value generated and distributed (Euro) ⁶			
Economic value	2021	2022	2023
Direct economic value generated	66.910.822	72.738.728	110.071.388
Operating costs	33.871.687	38.806.085	62.624.147
Employee wages and benefits	15.909.258	18.390.722	21.781.338
Payments to providers of capital	1.057.791	3.113.428	144.607
Payments to government	5.629.966	3.623.603	3.900.770
Community investments	109.717	73.288	125.690
Economic value distributed	56.578.419	64.007.126	88.576.552
Economic value retained	10.332.403	8.731.602	21.494.836
GRI 308-1: New suppliers that were screened using environmental criteria			
GRI 414-1: New suppliers that were screened using social criteria			
Suppliers	2021	2022	2023
New suppliers that were screened through environmental criteria (n)	281	324	281
Total new suppliers (n)	382	403	493
New suppliers that were screened through environmental criteria (%)	74	80	57
New suppliers that were screened through social criteria (n)	281	324	281
Total suppliers (n)	382	403	493

⁶ Data relating to the economic value directly generated and distributed, for the year 2023, refer to Roda S.p.A., which incorporated Carpenterie Metalliche Brescia, CI 2000 Srl and Ambiente Casa Srl.

New suppliers that were screened through social criteria (%)	74	80	57
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GRI 302-1 Energy consumption within the organization (GJ)⁷			
Energy consumption	2021	2022	2023
Direct energy consumed	28.934	28.149	37.335
From non-renewable sources	138	212	694
Natural gas	138	212	104
GPL	0	0	590
For company fleet	28.318	27.594	36.301
Gasoline	261	288	355
Diesel	28.058	27.306	35.946
Self-generated solar energy	1.661	1.714	1.580
<i>electricity consumption</i>	477	344	340
<i>Transferred to the network</i>	1.371	1.371	1.240
Indirect energy consumption	477	520	1.259
From non-renewable sources,	355	342	885
From renewable sources	123	178	374
Total energy consumption	29.411	28.669	38.595

⁷ The conversion factors used for gasoline, diesel, LPG and natural gas come from the DEFRA (UK Department for Environment, Food and Rural Affairs) database, which is updated annually. The conversion factors used for electricity come from ISPRA.

305-1: Direct GHG emissions (Scope 1) ⁸ , 305-2: Indirect GHG emissions (Scope 2) (tCO _{2e}) ⁹			
GHG emissions	2021	2022	2023
Direct emissions (Scope 1)	2.022	1.953	2.634
From non-renewable sources (natural gas, diesel)	7	11	54
From company fleet (gasoline and diesel)	2.015	1.942	2.580
Indirect emissions (Scope 2) – market based	45	43	113
Indirect emissions (Scope 2) – location based	35	38	86

⁸ Scope 1 CO_{2e} emissions were calculated using ISPRA emission factors.

⁹ To calculate Scope 2 CO_{2e} emissions (Market Based), the Residual Mixes published by the Association of Issuing Bodies (AIB) were used. To calculate Scope 2 CO_{2e} emissions (Location Based), ISPRA emission factors were used.

GRI 306-3: Waste generated (ton)			
Waste generated (ton)	2021	2022	2023
Hazardous waste	71	23	82
Waste generated from construction and dismantling activities	34	10	64
Lubrification waste	7	5	9
Waste packaging, absorbents, wiping clothes, filter materials and protective clothing not otherwise specified	2	1	1
Waste produced from physical and mechanical surface treatment of metals and plastics	-	0,32	0,34
Other waste	29	7	7
Non-hazardous waste	68.413	94.802	138.557
Waste generated from construction and dismantling activities	64.721	94.268	138.267
Drilling muds and other drilling wastes	-	281	8
Waste packaging	195	181	169
Municipal waste including separately collected fractions	37	22	82
Waste produced by waste treatment facilities	-	2	-
Printing inks	0,050	0,047	0
Other waste	3.459	48	31
Total waste	68.484	94.825	138.639

GRI 306-4: Waste diverted from disposal (ton)			
Waste diverted from proposal from third parties (ton)	2021	2022	2023
Hazardous waste	45	21	60
Other recycle operations	45	21	60
Non-hazardous waste	65.057	94.774	138.539
Other recycle operations	65.057	94.774	138.539
Total waste	65.102	94.795	138.598

GRI 306-5: Waste directed to disposal (ton)			
Waste directed to disposal by third parties (ton)	2021	2022	2023
Hazardous waste	26	2	22,35
Other disposal operations	26	2	22,35
Non-hazardous waste	3.356	28	19,12
Other disposal operations	3.356	28	19,12
Total waste	3.382	30	41,47

GRI 2-7 Employees									
By type of employment	2021			2022			2023		
	♂	♀	Tot.	♂	♀	Tot.	♂	♀	Tot.
Total	230	20	250	269	20	289	281	25	306
Full-time employees	228	11	239	266	11	277	279	13	292
Part-time employees	2	9	11	3	9	12	2	12	14

GRI 2-7 Employees									
By type of contract	2021			2022			2023		
	♂	♀	Tot.	♂	♀	Tot.	♂	♀	Tot.
Total	230	20	250	269	20	289	281	25	306
Permanent employees	213	19	232	254	20	274	260	25	285
Temporary employees	17	1	18	15	0	15	21	0	21
Non-guaranteed hours employees (on call)	0	0	0	0	0	0	0	0	0

GRI 405-1: Diversity of governance bodies and employees

By employee category and age	2021				2022				2023			
	♂	♀	Tot.	%	♂	♀	Tot.	%	♂	♀	Tot.	%
Top managers	0	0	0		0	0	0		0	0	0	
<i>< 30 years old</i>	0	0	0	0%	0	0	0	0%	0	0	0	0%
<i>30 - 50 years old</i>	0	0	0	0%	0	0	0	0%	0	0	0	0%
<i>> 50 years old</i>	0	0	0	0%	0	0	0	0%	0	0	0	0%
Middle Managers	6	0	6		12	0	12		16	4	20	
<i>< 30 years old</i>	0	0	0	0%	0	0	0	0%	0	0	0	0%
<i>30 - 50 years old</i>	4	0	4	2%	10	0	10	3%	14	1	15	5%
<i>> 50 years old</i>	2	0	2	1%	2	0	2	1%	2	3	5	2%
White collars	36	17	53		35	17	52		40	18	58	
<i>< 30 years old</i>	11	6	17	7%	11	4	15	5%	11	2	13	4%
<i>30 - 50 years old</i>	19	8	27	11%	19	9	28	10%	22	11	33	11%
<i>> 50 years old</i>	6	3	9	4%	5	4	9	3%	7	5	12	4%
Of which other (e.g. minorities or vulnerable categories)	1	0	1	0%	1	0	1	0%	0	0	0	0%
Blue collars	188	3	191		222	3	225		225	3	228	
<i>< 30 years old</i>	40	0	40	16%	48	0	48	17%	51	0	51	17%
<i>30 - 50 years old</i>	90	1	91	36%	101	1	102	35%	95	1	96	31%
<i>> 50 years old</i>	58	2	60	24%	73	2	75	26%	79	2	81	26%
Of which other (e.g. minorities or vulnerable categories)	1	0	1	0%	2	0	2	1%	0	0	0	0%
Total (n.)	230	20	250		269	20	289		281	25	306	
%	92%	8%			93%	7%			92%	8%		

GRI 405-1: Diversity of governance bodies and employees												
Individuals within the organization's governance bodies	2021				2022				2023			
	♂	♀	Tot.	%	♂	♀	Tot.	%	♂	♀	Tot.	%
<30 years old	0	0	0	0%	0	0	0	0%	0	0	0	0%
30 - 50 years old	2	0	2	40%	2	0	2	40%	1	0	1	20%
> 50 years old	1	2	3	60%	1	2	3	60%	2	2	4	80%
Total	3	2	5		3	2	5		3	2	5	
%	60%	40%			60%	40%			60%	40%		

GRI 404-1: Average hours of training per year per employee									
Annual average hours of training per employee (h/n)	2021			2022			2023		
	♂	♀	Tot.	♂	♀	Tot.	♂	♀	Tot.
Total	27	3	25	77	6	72	57	4	53
Top managers	0	0	0	0	0	0	0	0	0
Middle managers	28	0	0	30	0	30	20	3	16
White collars	21	4	16	53	7	38	27	4	20
Blue collars	28	0	28	84	0	83	65	0	64

GRI 403-9: Work-related injuries									
Work-related injuries (n)	2021			2022			2023		
	♂	♀	Tot.	♂	♀	Tot.	♂	♀	Tot.
Total	5	0	5	9	0	9	8	0	8
During work	5	0	5	9	0	9	8	0	8
Number of hours worked (h)	442.932	23.676	466.608	442.718	25.871	468.589	460.175	31.698	491.873
Rate of recordable work-related injuries	11,29	0	10,72	20,3	0	19,21	17,38	0	16,26

METHODOLOGICAL NOTE

This document represents the second edition of the Sustainability Report issued by Roda S.p.A. with the aim to continue and ensure the communication to all the stakeholders, both internal and external, of the performances of the Company regarding sustainability in the last years and identification of the future objectives undertaken. This Sustainability Report was prepared in collaboration with the main functions of all company departments. The Sustainability Report was approved by the Board of Directors of Roda S.p.A. July 29th, 2024 and was subject to a limited audit in accordance with “International Standard ISAE 3000 (Revised)” by KPMG S.p.A.

This Sustainability Report is published on the Company website: <https://www.roda.it>.

The reporting boundary of this Report includes only the parent company Roda S.p.A., which during the year incorporated the companies CI2000 S.r.l., Ambiente Casa S.r.l. and the newly acquired Carpenterie Metalliche Brescia S.r.l. Subsidiaries and affiliates were excluded from the scope, as well as what pertains to the company IAB - Industria Alimentare Bresciana brand, since it was contributed to another company.

This Report was drawn up on a voluntary basis in compliance with the Global Reporting Initiative Standards (GRI Standard), the most internationally recognized and widely used sustainability reporting tool.

The reporting approach “*with reference to*”, in line with the last edition 2021, according to the principles of balance, comparability, accuracy, timeliness, clarity and reliability.

More in details, the reported GRI standards are stated in the below “GRI Content Index” containing the reference to the paragraph in which they are illustrated.

The information and data of this Report reflect the Materiality Matrix of the GRI Standards. The reported issues are in fact the ones considered more significant for the activities performed by Roda S.p.A. (for more information see the section “Materiality Analysis”).

The reported data and information are referred to the period 1 January - 31 December 2023, unless otherwise stated. Where possible, comparative data referring to the previous two years have been reported to present the performance trend over a longer time horizon. To provide an accurate representation of the performance, priority has been given to the inclusion of directly detectable and measurable qualitative and quantitative indicators, using estimates only in limited circumstances.

To ask for more information about objectives, indicators and results or to submit requests on this Report please contact: esg@roda.it.

GRI CONTENT INDEX

Statement of use	Roda S.p.A. has reported the information stated in this GRI content index for the period 01/01/2023 – 31/12/2023 with <i>reference to the</i> GRI Standards.
GRI 1 used	GRI 1: GRI Foundation 2021

Standard GRI	Disclosure	Reference paragraph
2-1	Organizational details	1.2., 1.3.2., 1.3.3., Contacts
2-2	Entities included in the organisation's sustainability reporting	Methodological note
2-3	Reporting period, frequency and contact point	Methodological note
2-4	Restatements of information	1.3.3, Methodological note
2-5	External assurance	Report of the external revision company
2-6	Activities, value chain and other business relationships	1.3.2., 1.3.3., 4.1.
2-7	Employees	7.1., 8.
2-8	Workers who are not employees	7.1.
2-9	Governance structure and composition	3.1.
2-22	Statement on sustainable development strategy	Letter to the stakeholders
2-26	Mechanisms for seeking advice and raising concerns	3.1.
2-27	Compliance with laws and regulations	In 2023 the company has received a non-pecuniary penalty.
2-29	Approach to stakeholder engagement	2.1.1.
3-1	Process to determine material topics	2.2.
3-2	List of material topics	2.2.
3-3	Management of material topics	2.1.1., 3.1., 3.2., 4.1., 4.2., 5.1., 5.2., 6.1., 6.2., 6.3., 6.4., 7.2., 7.3.1., 7.3.2., 7.4.
201-1	Direct economic value generated and distributed	3.1.1., 8.
205-3	Verified corruption incidents and actions taken	In 2023 no corruption incident was reported
302-1	Energy consumption within	6.1., 8.

Standard GRI	Disclosure	Reference paragraph
	the organisation suddivisa tra fonti rinnovabili e non rinnovabili	
305-1	Direct (Scope 1) GHG emissions	6.1., 8.
305-2	Energy indirect (Scope 2) GHG emissions	6.1., 8.
306-1	Waste generation and significant waste-related impacts	6.2.
306-2	Management of the significant waste-related impacts	6.2.
306-3	Waste generated	6.2., 8.
306-4	Waste diverted from disposal	6.2., 8.
306-5	Waste destined for disposal	6.2., 8.
308-1	New suppliers evaluated using environmental criteria	4.1., 8.
401-2	Benefits provided to fulltime employees that are not provided to temporary or part-time employees	7.3.1.
403-1	Occupational health and safety management system	7.4.
403-2	Hazard identification, risk assessment and incident investigation	7.4.
403-4	Worker participation, consultation and communication on occupational health and safety	7.4.
403-5	Worker training on occupational health and safety	7.4.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	7.4.
403-9	Work-related injuries	7.4., 8.
403-10	Occupational illnesses	7.4.
404-1	Average hours of training per year per employee	7.3.2., 8.
405-1	Diversity of governance bodies and employees	3.1., 7.1., 8.

Standard GRI	Disclosure	Reference paragraph
406-1	Discrimination and corrective action taken	In 2023 no episode of discrimination was reported
414-1	New suppliers that were screened using social criteria	4.1., 8.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2023 no complaint was reported for the privacy

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